

आयकरअपीलीयअधिकरण,राजकोटन्यायपीठ,राजकोट।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
AND
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकरअपीलसं./ITA No.860/RJT/2024
निर्धारणवर्ष /Assessment Year: 2014-15

Manoj Savjibhai Savliya At. Rajpara, PO Satodad Tal. Jam Kandorna Dist. Rajkot. PAN : BXFPS9602D	बनाम Vs.	ITO, Ward-2(1)(1) Rajkot.
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी/Respondent)

निर्धारितकीओरसे/Assessee by : Shri Raj Shekhar, Id.DR

राजस्वकीओरसे/Revenue by : Shri Abhimanyu Singh Yadav, Sr-DR

सुनवाईकीतारीख/Date of Hearing : 21/01/2025

घोषणाकीतारीख/Date of Pronouncement : 28 /02/2025

ORDER

PERDR. ARJUN LAL SAINI, ACCOUNTANT MEMBER:

Captioned appeal filed by the assessee, pertaining to assessment year (AY) 2014-15 is directed against separate orders passed by the Learned Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre, Delhi[in short 'Ld.CIT(A)/NFAC'], under section 250 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), dated 06.09.2024, which in turn arises out of an assessment order passed by the Assessing Officer u/s 147 r.w.s. 144 of the Income Tax Act, 1961, vide order dated 23.3.2022.



2. At the outset, the Learned Counsel for the assessee, stated that there was a delay in filing the appeal before the Id.CIT(A) by 155 days, which the Id.CIT(A) did not condone, despite of sufficient cause explained by the assessee, before the Id. CIT(A). The assessee's appeal was dismissed on account of delay, by Id. CIT(A). The Id Counsel also argued that before the Id.CIT(A), the assessee could not appear, due to severe illness, therefore, the Id.CIT(A) has passed the *ex- parte* order, without adjudicating the assessee's appeal, on merit.

3. The Id. Counsel for the assessee, submitted that during the filing of the appeal before the Id.CIT(A), the assessee was suffering from severe illness and therefore, the delay of 155 days was occurred, and for that the assessee has submitted medical certificate and medical documents, before the Bench. Therefore, the Id. Counsel submitted that assessee has explained sufficient cause, for the delay, therefore, the delay may be condoned. Besides, some fresh documents and evidences are to be submitted before the assessing officer, therefore, the matter may be restored back to the file of the assessing officer for fresh adjudication.

4. On the other hand, the Id. DR for the Revenue did not raise any objection, if the delay is condoned, and the matter is remitted back to the file of the assessing officer for fresh adjudication.

5. We have heard arguments of both the parties and perused the material available on record. We find that due to medical emergency and kidney problem, the assessee could file the appeal, on time, before the Id.CIT(A). The Id.CIT(A) did not condone the delay of 155 days and dismissed the appeal of the assessee. We also find the Id.CIT(A) did not adjudicate various issues raised before him, on merit. We find that the assessee has explained **sufficient cause** for the delay in filing of the appeal by 155 days, stating that at the



relevant point of time, there was medical emergency and kidney failure therefore, the assessee could not get time to file the appeal before the Id.CIT(A), on time. The words "**sufficient cause**", as appearing in Section 5 of Limitation Act, should receive a liberal construction when the, delay is not on account of any dilatory tactics, want of bona fides, **deliberate inaction or negligence on the part of the applicant/appellant**, in order to advance substantial justice. The words "sufficient cause" for not making the application within the period of limitation" should be understood and applied in a reasonable, pragmatic, practical and liberal manner, depending upon the facts and circumstances of the case. We have gone through reasons of delay before the Id CIT(A). A perusal of the delay petition gives us an impression of existence of mitigating circumstances to enable us to exercise our discretion in favour of the assessee. Accordingly, the delay is condoned in filing the appeal before Id. CIT(A).

6.Since we have condoned the delay in filing the appeal before the Id.CIT(A), and we find that assessee has to submit fresh documents and evidences, before the assessing officer,therefore, we restore the matter back to the file of assessing officer for fresh adjudication.

7. In the result, the appeals of the assessee is allowed for statistical purpose.

Order is pronounced in the open court on 28/02/2025

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

Sd/-
(DR.ARJUNLAL SAINI)
ACCOUNTANT MEMBER

राजकोट/Rajkot

दिनांक/ Date: 28/02/2025