

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN**

**Before Shri Inturi Rama Rao, Accountant Member
&
Shri Sandeep Singh Karhail, Judicial Member**

ITA No.944/Coch/2024 :Asst.Year 2015-2016

Sri.Anjikapadath Salim Shajahan 32/307F, FABA Agencies NH Bye Pass, Vytala Ernakulam – 682 019. PAN : AEMPS1031H.	v.	The Assistant Commissioner of Income-tax, Non-Corporate Circle (1)(1) Ernakulam.
(Appellant)		(Respondent)

Appellant by : Sri. B Madhusudanan, CA
Respondent by :Smt.Leena Lal, Sr.AR

Date of Hearing :25.03.2025	Date of Pronouncement : 27.03.2025
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ORDER

Per Sandeep Singh Karhail, JM :

1. The assessee has filed the present appeal against the impugned order dated 10/09/2024, passed under section 250 of the income tax Act ("*the Act*") by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, ["learned CIT(A)"], for the assessment year 2015-16.
2. The present appeal is delayed by 11 days. Along with the appeal, the assessee has filed an application seeking condonation of delay, which is duly supported by an affidavit of the assessee. In the affidavit, the assessee submitted that the order passed by the learned CIT(A)

was not sent by post but the same was sent by email, which was noticed at the end of October 2024. The assessee submitted that during that period, he was suffering from viral fever and acute gastroenteritis and was advised complete bed rest for 2 weeks. In support of the aforesaid submission, the assessee has also placed on record the medical certificate issued by a doctor. Accordingly, the assessee submitted that due to the aforesaid circumstances, the present appeal was filed after a delay of 11 days. Having considered the submissions of the assessee, we are of the considered view that there was sufficient cause for not filing the present appeal by the assessee within the prescribed limitation period. Accordingly, we condone the delay in filing the appeal by the assessee.

3. At the outset, we find that the learned CIT(A) dismissed the appeal filed by the assessee on the ground of a delay of 4 days in filing the appeal by the assessee. From the perusal of the affidavit filed by the assessee seeking condonation of delay in filing the appeal before us, we find that it is the plea of the assessee that the delay of 4 days occurred due to technical issue in uploading the appeal online and the grievance was submitted on 29/10/2031, which was resolved only on 06/11/2021. We find that a similar plea was made by the assessee before the learned CIT(A), seeking condonation of the delay of 4 days in filing the appeal.

4. As is evident from the impugned order, the learned CIT(A) did not agree with the submissions of the assessee and held that no circumstances have been explained nor any evidence for the existence of any circumstances which prevented the assessee from filing the appeal in time has been filed. Accordingly, the learned CIT(A) dismissed the appeal filed by the assessee on the grounds of delay. During the hearing, no material was brought on record to controvert the submission of the assessee made before the learned CIT(A) seeking condonation of delay.

5. In view of the facts and circumstances of the present case, as noted above, we are of the considered view that the assessee has proved sufficient cause for not filing the appeal before the learned CIT(A) within the prescribed limitation period. Accordingly, we are of the view that the said delay be condoned. Hence, we deem it appropriate to set aside the impugned order and restore the matter to the file of the learned CIT(A) for consideration on merits, as per law, after condoning the delay in filing the appeal by the assessee. We order accordingly. Needless to mention, no order shall be passed without affording reasonable opportunity of hearing to the parties. The assessee is directed to appear before the learned CIT(A) on all the dates of hearing as may be fixed without any default. As the matter is being restored to the file of the learned CIT(A) for adjudication on merits, the other grievances raised by the assessee in the present

appeal do not call for adjudication at this stage. Accordingly, grounds raised by the assessee are allowed for statistical purposes.

6. In the result, the appeal by the assessee is allowed for statistical purposes.

Order pronounced on this 27th day of March, 2025.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(Sandeep Singh Karhail)
JUDICIAL MEMBER

Cochin; Dated : 27th March, 2025.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The CIT, Cochin.
4. The DR, ITAT, Cochin.
5. Guard File.

Asst.Registrar/ITAT, Cochin