

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA-PATNA 'e-COURT', KOLKATA  
[Hybrid Court Hearing]**

**Before Shri Rajesh Kumar Accountant Member  
&  
Shri Pradip Kumar Choubey, Judicial Member**

**I.T.A. Nos. 659 & 660/PAT/2024  
Assessment Year: 2014-2015**

**Sonu Singh,.....Appellant  
S/o. Rajendra Singh,  
At Ward No. 25, New Area,  
Dalmia Nagar, Dehri On Sone,  
Rohtas-821305, Bihar  
[PAN:DFOPS4469R]**

**-Vs.-**

**Income Tax Officer,.....Respondent  
Ward-3(4), Sasaram,  
Gandhi Nagar, Sasaram-Tilauthu Road,  
Dilia, Sasaram-821115, Bihar**

**Appearances by:**

*Shri Vishal Kumar, Advocate, appeared on behalf of the assessee*

*Shri Ashwani Kr. Singal, JCIT, appeared on behalf of the Revenue*

**Date of concluding the hearing: March 27, 2025**

**Date of pronouncing the order: April 01, 2025**

**O R D E R**

**Per Rajesh Kumar, Accountant Member:-**

The appeals are directed at the instance of assessee against the orders of ld. Commissioner of Income Tax (Appeals), National

Faceless Appeal Centre, (NFAC), Delhi, both dated 20<sup>th</sup>September, 2024 passed for Assessment Year 2014-15.

2. At the outset, we observe on the basis of appeal folder/records before us that both the appeals are time barred by two days in filing the appeals by the assessee before the Tribunal. After hearing the rival contentions and perusing the condonation petition filed by the assessee, we feel that the delay occurred due to genuine reasons. Accordingly, the delay is condoned in both the appeals.

3. At the time of hearing, the ld. Counsel for the assessee submitted that during the assessment proceeding before the ld. Assessing Officer as well as in appellate proceedings before the ld. CIT(Appeals), the assessee could not be attend due to prolonged illness and accordingly the proceedings attained finality without taking into account the merits of the case and arguments of the assessee. The ld. A.R. prayed that to meet the end of justice, the issues in both the appeals may be restored to the file of ld. Assessing Officer to frame the assessment order *de novo after a reasonable opportunity to the assessee.*

4. On the other hand, ld. Departmental Representative relied on the order of revenue authorities.

5. After considering the request of the ld. Counsel for the assessee and after hearing the ld. D.R., we find that the assessment as well as appellate proceedings attained finality

without the representation of the assessee which was stated to be on account of prolonged illness. Under these circumstances, we are of the view that to meet the end of justice, the issues is being restored back to the file of ld. Assessing Officer for deciding it afresh. Accordingly, the issues in both the appeals are set aside and restored to the file of ld. Assessing Officer with a direction decide the same after providing opportunity of being heard to the assessee.

6. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 01/04/2025.

Sd/- <b>(Pradip Kumar Choubey)</b> <b>Judicial Member</b>	Sd/- <b>(Rajesh Kumar)</b> <b>Accountant Member</b>
---	---

***Kolkata, the 1<sup>st</sup> day of April, 2025***

*Copies to :(1)Sonu Singh,  
S/o. Rajendra Singh,  
At Ward No. 25, New Area,  
Dalmia Nagar, Dehri On Sone,  
Rohtas-821305, Bihar  
(2) Income Tax Officer,  
Ward-3(4), Sasaram,  
Gandhi Nagar, Sasaram-Tilauthu Road,  
Dilia, Sasaram-821115, Bihar  
(3) CIT(Appeals), NFAC, Delhi;  
(4) CIT- ;  
(5) The Departmental Representative;  
(6) Guard File*

**TRUE COPY**

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

***Laha/Sr. P.S.***