

**IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH, PATNA
VIRTUAL HEARING AT KOLKATA**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No. 370/PAT/2024
Assessment Year: 2016-17**

Sudama Mahto C/o Rupesh Kumar Sinha, IT, I G Bunglow, Lal Kothi, Danapur Cantt. Danapur, Bihar-801503. (PAN: AMVPM7863N)	Vs	ITO, Ward-6(2), Patna
(Appellant)		(Respondent)

Present for:

Appellant by : Shri Nishant Maitin, CA
Respondent by : Smt. Rinku Singh, CIT, DR

Date of Hearing : 03.04.2025
Date of Pronouncement : 03.04.2025

ORDER

Per Bench :

The captioned appeal by the assessee is against the order of the Ld. Commissioner of Income Tax (Appeal), NFAC, Delhi [hereinafter referred to as "the Ld. CIT(A)"] vide order dated 31.08.2023 passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for AY 2016-17.

2. Shri Nishant Maitin, Ld. CIT(A) represented on behalf of the assessee and Smt. Rinku Singh, CIT, DR appeared on behalf of the revenue.

3. This appeal of the assessee is time barred by 168 days. After hearing both the sides and concession given by the Ld. CIT, DR, we condone the delay and admit the appeal for hearing.

4. It is also noticed that there is a delay in filing the appeal before the Ld. CIT(A) and the Ld. CIT(A) without condoning the delay dismissed the appeal of the assessee in limine. However, after considering the submissions of both the sides, we condone the delay, if any, before the Ld. CIT(A). However, in the interest of justice and so as to grant the assessee adequate opportunity to substantiate his case, the issues in this appeal are restored to the file of the Assessing Officer for re-adjudication subject to the cost of Rs. 25,000/- (Rupees twenty five thousand) only payable to Bihar State Legal Services within sixty days from the date of this order and receipt of the same would be produced before the Assessing Officer at the first hearing. Should the assessee not pay the abovementioned cost within the prescribed period of sixty days from the date of this order, the order of the Ld. CIT(A) shall stand confirmed.

5. In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court.

Sd/-
(Rakesh Mishra)
Accountant Member

Sd/-
(George Mathan)
Judicial Member

Dated: 3rd April, 2025

JD, Sr. P.S.

Copy to:

1. The Appellant: Shri Sudama Mahto, Patna
2. Respondent – ITO, Ward-6(2), Patna
3. CIT(A), NFAC, Delhi
4. Pr. CIT
5. DR, ITAT, Patna
6. Guard file.

True Copy

By Order
Assistant Registrar
ITAT, Patna