

**INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH "SMC": NEW DELHI**

**BEFORE SHRI VIMAL KUMAR, JUDICIAL MEMBER AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No. 185/DDN/2024
Assessment Year: 2019-20

Nandan Singh, Payya Pauri, Pithoragarh Uttarakhand PAN No. BFAPS4805M	Vs.	CIT(Appeals)/National Faceless Appeal Centre(NFAC) Assessment Centre, Delhi
(Appellant)		(Respondent)

Assessee by:	Shri SK Ahuja, AR
Department by:	Shri Amarpal Singh Sr. DR
Date of Hearing:	15.04.2025
Date of pronouncement:	15.04.2025

ORDER

PER VIMAL KUMAR, JUDICIAL MEMBER:

The application for condonation of delay of 30 days in filing appeal and appeal filed by the appellant/assessee are against order dated 09.08.2024 of Learned Commissioner of Income-Tax(Appeals) (hereinafter referred to as "Ld. CIT(A)"/National Faceless Appeal Centre(NFAC), Delhi arising out of order dated 29.12.2023 of National Faceless Appeal Centre(NFAC) (hereinafter referred to as "Ld. AO") under Section 147/144 of the Income-Tax Act, 1961 (hereinafter referred to as "the Act") for assessment year 2019-20.

2. Brief facts of the case are that as per information, assessee received Rs.6,79,990/- from PAO Other Ranks Kumaon Regiment Ranikhet and received Rs.19,46,307/- from State Bank of India Branch, Dharchula IFSC:SBIN0001376 A/c. No.30447713114. During relevant assessment year 2019-20, assessee had not filed return of income. The case of assessee was reopened after recording reasons. Notice under Section 148 of the Act was issued. In pursuance to notice under Section 148, return of income was filed on 19.05.2023 by the assessee. Notices under Section 142(1) dated 29.09.2023 and 19.10.2023 were issued but no response was received. Likewise, reminder dated 30.10.2023, show-cause-notice under Section 144B(1) dated 20.11.2023 and notice dated 22.12.2023 under Section 143(2) of the Act were not responded by the assessee. Ld. AO vide order dated 29.12.2023, made the addition of Rs.19,96,881/-.

3. Against assessment order dated 29.12.2023, appellant/assessee preferred appeal before Ld. CIT(A) which was dismissed vide order dated 09.08.2024.

4. Being aggrieved, the Appellant/assessee preferred present application for condonation of delay of 30 days in filing appeal and appeal.

5. In application, appellant/assessee has pleaded that he is a Member of Indian Army residing in Pithoragarh (Uttarakhand). Due to critical and unpredictable nature of his duties, he could not file the appeal within the period of limitation. In view of the contents of application, the explanation does not smack of mala fides as appellant had not gained anything by not filing appeal within the period of limitation. Therefore, delay of 30 days in filing appeal is condoned.

6. Learned Authorised Representative for appellant/assessee submitted that due to employment in Indian Army and dynamic movement as well as restricted communication, appellant could not comply with notices issued under Section 142/147/250 of the Act. The appellant/assessee was to retire in March 2019 but his term was extended. However, retiral benefits were released to the assessee and same were later on recovered by the Indian Army. In response to notice under Section 148 of the Act, assessee had filed return of income as per Form 16 attached with statement as Annexure "A". Amount credited on various dates were recovered on 28.06.2019 vide recovery letter as Annexure "B". The verified copy of bank statement is Annexure "C". So, the matter may be sent to the Ld. AO for fresh decision.

7. Learned Authorised Representative for Department of Revenue had no objection.

8. From examination of record in the light of aforesaid submissions, it is apparent on record that Ld. CIT(A) upheld ex parte Assessment Order of Ld. Assessing Officer. The appellant/assessee working in Indian Army was made various payments which were recovered. Copy of Form-16, recovery letter and copy of bank statement are Annexures "A" to "C" respectively support the contentions of the appellant/assessee.

9. In view of above material facts, in the interest of justice, we deem it fit to set aside impugned orders dated 29.12.2023 and 09.08.2024 of Ld. Assessing Officer and Ld. CIT(A) and restore the matter to the file of the Ld. AO for fresh decision in accordance with law.

10. In the result, the appeal of the appellant/assessee is allowed for statistical purposes.

Order pronounced in the open court on 15/04/2025.

**sd/- (BRAJESH KUMAR)
ACCOUNTANT MEMBER**

**Sd/- (VIMAL KUMAR)
JUDICIAL MEMBER**

**Dated: 17/04/2025
Mohan Lal**

Copy forwarded to -

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi