

**IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI BENCH  
VIRTUAL HEARING MODE**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA Nos.79/RAN/2023  
Assessment Year: 2013-14**

PHOTOGRAPFICA Rajendra Bhavan, 3 <sup>rd</sup> Street, Hindpiri, Ranchi-834001. (PAN: AAAAP7630H)	Vs	ITO (Exemption), Ranchi
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

Appellant by : Shri M. K. Choudhury, Advocate  
Respondent by : Shri Khubchand T. Pandya, Sr. DR

Date of Hearing : 21.04.2025  
Date of Pronouncement : 21.04.2025

**ORDER**

**Per Bench:**

This is an appeal filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), NFAC, Delhi [hereinafter referred to as “the Ld. CIT(A)”] vide Order No. ITBA/NFAC/S/250/2022-23/1050066546(1) dated 23.02.2023 passed u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for AY 2013-14.

2. Shri Khubchand T. Pandya, Sr. DR appeared on behalf of the revenue and Shri M. K. Choudhury, Advocate appeared on behalf of the assessee.

3. It was submitted by the Ld. AR that the appeal before the Ld. CIT(A) was delayed by 802 days. It was the submission that the delay was on account of the fact that the assessee originally filed an appeal on time but had wrongly mentioned the assessment year as 2012-13 instead of 2013-

4. It was the submission that consequently when the matter came to the attention of the assessee, the assessee had filed a proper application mentioning the correct assessment year and this had caused the delay of 802 days. It was the submission that the Ld. CIT(A) did not condone the delay and dismissed the appeal of the assessee. It was also the submission that the Ld. CIT(A) has dismissed the appeal on merits also on account of the reason that the assessee had not complied with the notices issued. It was the prayer that the delay in filing the appeal before the Ld. CIT(A) may be condoned and the issues be restored to the file of the Ld. CIT(A) for re-adjudication on merits and the assessee undertakes to represent its matter before the Ld. CIT(A) as and when notices were issued.

5. In reply, the Ld. CIT, DR submitted that the delay is on account of latches on the part of the assessee. He vehemently supported the order of the Ld. CIT(A).

6. We have considered the rival submissions. A perusal of the facts in the present case clearly shows that originally the appeal was filed within time but the assessment year in the said appeal was wrongly mentioned. When the mistake came to the knowledge of the assessee the assessee has taken remedial action and has filed the appeal before the Ld. CIT(A) mentioning the correct assessment year. This, we feel is a reasonable cause for the delay in filing the appeal before the Ld. CIT(A). consequently, the delay in filing the appeal before the Ld. CIT(A) is condoned. It was further noticed that the Ld. CIT(A) has dismissed the appeal of the assessee in limini on account of non-representation. This being so, in the interest of justice and considering the submissions made by the Ld. AR, the issues are restored to the file of the Ld. CIT(A) for adjudication on merits after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court.

Sd/-  
(Ratnesh Nandan Sahay)  
Accountant Member

Sd/-  
(George Mathan)  
Judicial Member

***Dated: 21st April, 2025***

JD, Sr. P.S.

Copy to:

1. The Appellant : Photograpfica, Ranchi
2. The Respondent. ITO (Exemption), Ranchi
3. CIT(A), Ranchi
4. Pr. CIT, Ranchi
5. DR, ITAT, Ranchi Bench,
6. Guard file.

True Copy

By Order

Assistant Registrar  
ITAT, Ranchi Bench