

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No. 427 & 428/Bang/2025
Assessment Year: 2014-15

Sangeeta Pundaleek Shibaragatti, No.106, Chikkamalligavad, Dharwad. PAN – FKNPS 9354 F	Vs.	The Income Tax Officer, Ward - 1, Hubballi. .
APPELLANT		RESPONDENT

Assessee by	:	Shri Hemanth Shurpali, CA
Revenue by	:	Shri Subramanian S, JCIT (DR)

Date of hearing	:	05.05.2025
Date of Pronouncement	:	08.05.2025

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

These appeals by the assessee are directed against the order of the National Faceless Appeal Centre (NFAC), Delhi, dated 07/01/2025 and 16-07-2024 bearing DIN No. ITBA/NFAC/S/250/2024-25/1071961994(1) and ITBA/NFAC/S/250/2024-25/1066744926 (1), for the assessment year 2014-15.

ITA No. 428/Bang/2025

2. In the present case, the learned CIT(A) dismissed the appeal of the assessee on the ground of delay of approximately 10½ months in filing the appeal, stating that the delay had not been adequately explained. Although the assessee had indicated in Form 35, the memo of appeal that an explanatory letter was filed, the Id. CIT(A) noted that no such letter was found on record, and hence declined to condone the delay.

3. Being aggrieved by the order of learned CIT-A, the assessee is in appeal before us.

4. Before us, the learned Authorized Representative submitted that the assessee is a small agriculturist residing in a remote village, with no access to digital facilities such as a computer or a personal email ID. The email ID mentioned in Form 35 was provided by a tax consultant and not personally known to the assessee. Owing to these genuine hardships and lack of awareness, the assessee could not respond promptly or pursue the matter diligently within the stipulated time.

4.1 It was further submitted that the assessment order was passed ex parte without granting adequate opportunity to the assessee, thereby violating the principles of natural justice. The learned AR argued that the assessee has a strong case on merits and should be given a fair chance to present her case both at the assessment and appellate levels.

4.2 On the other hand, the learned Departmental Representative (DR) did not raise any objection to the matter being remanded for fresh consideration by the CIT(A) as per law.

5. Considering the totality of circumstances, including the lack of infrastructure, limited literacy in digital matters available with the assessee, and the fact that the assessment itself was framed ex parte, we are of the view that the delay in filing the appeal deserves to be condoned in the interest of substantial justice. Accordingly, we condone the delay in filing the appeal before the CIT(A). Furthermore, since the assessment was also completed without proper participation by the assessee, we find it appropriate to set aside the entire matter to the file of the Assessing Officer for de novo assessment after granting the assessee a reasonable opportunity of being heard.

5.1 The assessee is directed to cooperate with the Assessing Officer in the fresh proceedings and to avoid any unnecessary adjournments. In view of the above, the appeal of the assessee is allowed for statistical purposes with a direction to the AO to re-adjudicate the matter afresh in accordance with law after providing due opportunity to the assessee.

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

7. As regards ITA No. 427/Bang/2025, which pertains to the penalty levied under section 271(1)(c) of the Income Tax Act, since the related quantum appeal has been restored to the AO for fresh adjudication, we similarly set aside this penalty appeal to the AO for reconsideration in

accordance with law. Accordingly, the grounds of appeal are also allowed for statistical purposes.

8. In conclusion, both appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in court on 8th day of May, 2025

Sd/-
(KESHAV DUBEY)
Judicial Member

Sd/-
(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 8th May, 2025
/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore