



IN THE INCOME TAX APPELLATE TRIBUNAL, PANAJI BENCH, PANAJI



BEFORE HON'BLE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

ITA Nos. 067/PAN/2025

Assessment Year : 2013-14

Sujatha Souhardha Pattina Sahakari Niyamita

At.: Balale, Post.:Madangeri,

Tal.:Ankola, Dist.: Uttara Kannada.

PAN : AAFAS2907J

..... *Appellant*

V/s

Income Tax Officer,

Ward-2, Karwar

..... *Respondent*

Appearances

Assessee by : Mr Varun Bhat ['Ld. AR']

Revenue by : Smt Rijjula Uniyal ['Ld. DR']

सुनवाई की तारीख / Date of conclusive Hearing : 05/05/2025

घोषणा की तारीख / Date of Pronouncement : 06/05/2025

ORDER

PER G. D. PADMAHSHALI;

The captioned appeal of the assessee impugns DIN & Order

1068158788(1) dt. 30/08/2024 passed by the Addl./Jt.

Commissioner of Income Tax, Appeal-(9), Mumbai ['Ld.

CIT(A)'] u/s 250 of the Income-tax Act, 1961 ['the Act'] which

in turn arisen out of order of assessment dt. 14/12/2018 passed by

the Income Tax Officer, Ward-2, Karwar ['Ld. AO'] u/s 143(3)

r.w.s. 147 of the Act anent to assessment year 2013-14 ['AY'].



2. The present appeal is time barred by 146 days. The appellant's application for condonation of former delay is supported by an affidavit dt. 24/03/2025 whereby reasons in not filing appeal within the time allowed u/s 253(3) of the Act are explained. The explanation dilated in the course of hearing were noted and reasons stated in the affidavit perused. After vouching the sufficiency of reasons explained, we are satisfied that the appellant was for sufficient cause prevented from filing present appeal against the impugned order in time allowed and the case of the assessee falls within the parameter set by Hon'ble Courts in '*Vijay Vishin Meghani Vs. DCIT & Anr*' [2017, 398 ITR 250 (Bom)] and '*Collector, Land Acquisition, Anantnag and Anr. Vs Ms Katiji and Others*' [1987, 167 ITR 5 (SC)], thus requiring us to condone the delay in the larger interest of justice. In view thereof the undeliberate delay of 146 days occurred in instituting present appeal by the appellant assessee, after placing reliance on former judicial precedents, in the larger interest of justice we condone the same and advanced for adjudication.



3. Without touching merits of the case we have heard the rival party's submission on the issue of *ex-parte* dismissal of appeal in limine by the Ld. CIT(A) and subject to rule 18 of ITAT-Rules 1963 perused material placed on record. We note that, order of assessment in this case was passed on 14/12/2018 and was received by the appellant on that date. The appeal thereagainst u/s 246A of the Act was filed before the Ld. CIT(A) on 18/03/2019. The Ld. CIT(A) dismissed the said appeal *in limine* on the ground that appeal was time barred by 55 days. While dismissing the appeal on the ground of limitation, the Ld. CIT(A) noted that, the claim of the assessee that, ***the delay was due to time taken in obtaining digital signature was not supported by any evidence.***

4. Admittedly the prayer for condonation of delay before the Ld. CIT(A) remained unsupported by a petition/affidavit explaining circumstance due to which such delay was occurred. In the course of hearing however the appellant accepted the former defect and in the larger interest of justice prayed for an



opportunity to cure the same effectively on evidence and explain the sufficient reasons behind the delay in instituting the appeal u/s 246A of the Act. *Per contra*, the Ld. Revenue could hardly object the prayer for remand.

5. In view hereof, without offering any comments on merits of the case, we set-aside the impugned order and remit the file to Ld. CIT(A) at the stage of its institution with a twofold direction to (a) decide admission of appeal after considering explanation in accordance with law **and if admitted** (b) adjudicate the issues raised in Form No 35 on merits in accordance with applicable law and pass a speaking order in terms of section 250(6) of the Act.

6. The appeal in result stands allowed for statistical purposes.

In terms of rule 34 of ITAT Rules, 1963 the order pronounced in the open court on date mentioned herein before.

-S/d-

PAVAN KUMAR GADALE
JUDICIAL MEMBER

-S/d-

G. D. PADMAHSHALI
ACCOUNTANT MEMBER

Panaji/Dt: 06th May, 2025.

Copy of the Order forwarded to :

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| 1. The Appellant. | 2. The Respondent. | 3. The CIT(A)/NFAC Concerned |
| 4. PCIT Concerned | 5. DR, ITAT, Panaji Bench, Panaji | 6. Guard File |

By Order,
Sr. Private Secretary / AR ITAT, Panaji.