



IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "B", PUNE

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER
AND SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2009/PUN/2024
Assessment Year : 2017-18

Sharad Pandurang Kardile, At Post Saradwadi, Tal Shirur, Dist. Pune -412210 Maharashtra PAN : AXCPK3167B	Vs.	ITO, Ward-13(5), Pune
Appellant		Respondent

Appellant by	:	Shri Chandan Katariya
Revenue by	:	Shri Manish Mehta
Date of hearing	:	14.05.2025
Date of pronouncement	:	16.05.2025

आदेश / ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal at the instance of assessee pertaining to A.Y.2017-18 is directed against the order dated 28.11.2023 passed by National Faceless Appeal Centre, Delhi u/s.250 of the Income-tax Act, 1961 arising out of Assessment order dated 30.12.2019 passed u/s.144 r.w.s.143(3) of the Act.

2. Registry has informed that there is delay of 241 days in filing the appeal before this Tribunal. Application for condonation of delay has been filed by the assessee explaining the reasons which led to delay in filing the appeal, which includes lack of education and digital awareness, health issues, late awareness of proceedings, limited knowledge of law and portal use and that the assessee would not have gained anything from delay in filing the appeal. Assessee has referred to various



legal precedents supporting the condonation of delay and placed reliance on the following decisions :

1. *Collector, Land Acquisition v. Mst. Katiji & Ors.* (1987) 167 ITR 471 (SC).
2. *Vedabai v. Shantaram Baburao Patil* (2001) 253 ITR 798 (SC)
3. *N. Balakrishnan v. M. Krishnamurthy* (1998) 7 SCC 123

3. We have heard both the sides and gone through the averments made in the condonation application. Hon'ble courts in plethora of judgments observed that when consideration of an appeal on merits is pitted against the rejection of a meritorious claim on the technical ground of the bar of limitation, the Courts lean towards consideration on merits by adopting a liberal approach towards 'sufficient cause' to condone the delay. The Court considering an application under section 5 of the Limitation Act may also look into the *prima facie* merits of an appeal. A liberal approach may be adopted when some plausible cause for delay is shown. Hon'ble Supreme Court in the case of *Inder Singh Vs. State of Madhya Pradesh judgment dated 21.03.2025 (2025 INSC 382)* condoned delay of 1537 days subserving the cause of justice. It was held so while observing that the delay in filing appeal by the appellant was unintentional, much less due to any deliberate laches, and was well-explained by the State before the High Court. Hon'ble Court further held that in cases where the merits are significant, a more liberal approach may be adopted to allow for the examination of the case on its merits. Having gone through the averments made in the condonation application and considering the ratio laid down by the Hon'ble Court in the case of *Inder Singh (supra)*, we are of the view that there was 'reasonable cause' which prevented the assessee in filing the appeal within the stipulated time. We



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therefore condone the delay of 241 days and admit the appeal for adjudication.

4. On merits of the case, Ld. Counsel for the assessee submitted that assessee failed to appear before ld.CIT(A) on few occasions and could not furnish any evidence/submissions which resulted in the dismissal of the appeal. Therefore, a prayer is made for providing one more opportunity to go before ld.CIT(A) and plead grounds of appeal. Ld. Departmental Representative did not oppose to this request.

5. We have heard the rival contentions and perused the record placed before us. We notice that the assessee who is an individual was subjected to survey proceedings u/s.133A of the Act conducted on 16.09.2016 and thereafter case selected for scrutiny. Return of income for A.Y. 2017-18 was furnished on 04.08.2017 declaring income of Rs.10,79,580/- and the assessment was completed u/s.144 r.w.s.143(3) of the Act making addition of Rs.83,85,853/-. Aggrieved assessee preferred appeal before ld.CIT(A) but failed to succeed as there was no compliance on the part of assessee. We on perusal of the impugned order notice that few notices of hearing were issued in the year 2021 when covid-19 pandemic prevailed across the country. In absence of relevant details and submissions, ld.CIT(A) affirmed the action of the Assessing Officer.

6. We therefore considering the facts and circumstance of the case and in the larger interest of justice, deem it proper to give one more opportunity to the assessee by restoring all the issues on merit to the file of ld.CIT(A) for necessary adjudication for which reasonable opportunity of being heard shall be provided to assessee ld.ld.CIT(A). Assessee is directed to provide latest email



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id and contact detail to the department for receiving the notices from ITBA portal. Assessee is also directed to remain vigilant and not to take unnecessary adjournment unless otherwise required for reasonable cause. Impugned order is set aside and the effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 16th day of May, 2025.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 16th May, 2025.
Satisb

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.