

आयकर अपीलीय अधिकरण , चण्डीगढ़ न्यायपीठ , चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
DIVISION BENCH, 'SMC', CHANDIGARH

BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER

आयकरअपीलसं./ITA No.43/CHD/2025
निर्धारणवर्ष / Assessment Year : 2015-16

Malkiat Kaur Village Allowal, Tehsil Nabha-147202	बनाम	The ITO, Nabha.
स्थायीलेखासं./PAN NO: HSPPK08141L		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(PHYSICAL HEARING)

निर्धारितीकीओरसे/Assessee by : Sh.Arman Cajla, Advocate & Shri
Rakesh Cajla, Advocate.
राजस्वकीओरसे/ Revenue by : Dr. Ranjeet Kaur, Sr. DR

सुनवाईकीतारीख/Date of Hearing : 26-05-2025
उदघोषणाकीतारीख/Date of Pronouncement : 30-05-2025

आदेश/Order

The present appeal has been preferred by the assessee against the order dated 06-08-2024 passed by the Ld. Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi[hereinafter referred to as 'CIT(A)'], for the Assessment Year 2015-16.

2. The Assessee in this appeal is aggrieved by the action of the CIT(A) in confirming the addition made by the Assessing Officer (A.O.) of Rs. 29,29,750/- .The Assessee is aggrieved for dismissal

the appeal of the Assessee by the CIT(A) holding the same as barred by limitation.

3. A perusal of the impugned order of CIT(A) reveals that the assessment order was passed by the Assessing Officer (AO) on 13.03.2024 under Section 147 of the Income Tax Act, 1961. The said assessment order was allegedly served upon the assessee through e-mail. The appeal was filed before the CIT(A) on 30.04.2024. As per the Id. CIT(A), the Assessee was supposed to file appeal within 30 days from the date of receipt of copy of the order, whereas, the case of the Assessee is that the Assessee is an agriculturist and not conversant with the provisions of the law, hence, a minor delay in filing the appeal had occurred. The Ld. CIT(A), however, without giving any opportunity of hearing to the Assessee, rejected the appeal of the Assessee in a summarily manner.

4. I have heard the rival contentions and gone through the record. The Assessee is a lady and is not conversant with the Income Tax proceedings and law. The physical copy of the assessment order was never served upon the Assessee. The assessment order was sent through e-mail which perhaps did not come to the notice of the Assessee. Under the circumstances, the minor delay occurred in filing the appeal before the CIT (A) was required to be condoned. The

Assessee in her appeal before the CIT(A) in Form No. 35 had categorically mentioned against the column as to “whether that the notices/communication may be sent on email” as “No”. It, itself, show that the Assessee was not comfortable/conversant with the communication sent through email.

5. Under these circumstances, in my view, the interests of justice will be well served, if, the Assessee be given an opportunity to present her case before the Ld. CIT(A). The impugned order of Ld. CIT(A) is, accordingly, set aside. The small delay in filing the appeal before the Ld. CIT(A) is hereby condoned. The matter is restored to the file of the Ld. CIT(A) with the direction to hear the appeal of the Assessee on merits in accordance with the law. Ld. CIT(A) will serve the notice of hearing through electronic mode as well as through physical mode service i.e. through registered post/through messenger.

6. With the above observations, the appeal of the Assessee is treated as allowed for statistical purposes.

Order pronounced on 30-05-2025.

(SANJAY GARG)
Judicial Member

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent

3. आयकरआयुक्त/ CIT
4. विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, चण्डीगढ़/ DR, ITAT,
sCHANDIGARH
5. गार्डफाईल/ Guard File

सहायकपंजीकार/ Assistant Registrar

