

**IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH, PATNA
(THROUGH VIRTUAL HERING)**

**BEFORE SHRI DUVVURU RL REDDY, VP
AND**

SHRI SANJAY AWASTHI, AM

ITA No. 51/PAT/2025

(Assessment Year: 2017-18)

Chandra Deep Kumar
Koahi Patepur, Mahua, Vaishali,
Bihar-843114,

Vs.

Income Tax Officer,
Hajipur, Patna-803101, Bihar

(Appellant)

(Respondent)

PAN No. BFJPK2736N

Assessee by : S/Shri KN Prasad &
Vishal Kr., ARs

Revenue by : Shri Ashwani Kr. Singal, DR

Date of hearing: 07.05.2025

Date of pronouncement : 04.06.2025

ORDER

PER DUVVURU RL REDDY, VP

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 24/11/2022 for the AY 2017-18.

02. Shri KN Prasad & Shri Vishal Kr. appeared on behalf of the assessee and Shri Ashwani Kr. Singal, JCIT appeared on behalf of the revenue.
03. At the outset, the Id. Authorized Representative for the assessee submitted that there is delay of 11 days in filing the appeal before this Tribunal. The reasons for delay as explained by Id. Authorized Representative that the assessee was not aware of the hearing notices/ passing of ex-parte order by the Id. CIT (A) as no appeal notice/ appellate order was received by the assessee by post or in registered email. When the assessee approached to the Id. Counsel, he came to know about the ex-parte order. Due to this, there was an unavoidable delay of 11 days in filing the appeal. The Id. Authorized Representative

requested to condone the delay emphasizing that the delay is due to genuine and reasonable cause beyond the control of the assessee and no mala fide intention was involved for delay in filing the appeal. The Id. Authorized Representative prayed that the delay being condoned in the interest of justice, so the assessee's case can be heard on merits.

04. We after considering the submissions made by the Id. Authorized Representative and facts placed before us, we are of the view that the delay of 11 days in filing the appeal was due to reasonable cause as explained by the assessee and there was no deliberate attempt by the assessee to delay in filing. In the interest of justice and fair play, we hereby condone the delay in filing the appeal. The appeal will now be heard on merits.
05. The Id. Counsel for the assessee submitted before the Bench that the order passed by the Ld. CIT(A) u/s. 250 of the Act was without providing sufficient opportunity to the assessee and as such the order is bereft of natural justice and is liable to be set aside.
06. On the other hand, the learned Departmental Representative did not object to such prayer made by the assessee before the Bench.
07. We after hearing the submission of the parties and perusing the material available on record, we find that instant impugned order passed by NFAC was dismissed without looking into the merits of the case by simply dismissing the appeal of the assessee. We therefore, feel it necessary and in the larger interest of justice and being fair to both the parties, deem it appropriate to restore the issue raised on merits to the file of the Id. CIT (A) for necessary adjudication for which reasonable opportunity to be provided to the assessee to furnish the reply and file relevant details and evidences if needed. It is further clarified that assessee should also not seek any adjournments unless otherwise



required for reasonable cause. The appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 04.06.2025

Sd/-
(SANJAY AWASTHI)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
(VICE PRESIDENT)

Kolkata, Dated: 04.06.2025

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Patna