

IN THE INCOME TAX APPELLATE TRIBUNAL

NAGPUR BENCH, NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER

SMC MATTER

ITA no.207/Nag./2025

(Assessment Year : 2020-21)

Kishore Keshav Rangari
Near Bus Stand, Bhadrawati
Dist. Chandrapur 442 902
PAN – ABSPR0361G

..... Appellant

v/s

Income Tax Officer
Ward-2, Chandrapur

..... Respondent

Assessee by : Shri Janardhan Badki
Revenue by : Shri Surjit Kumar Saha

Date of Hearing – 14/05/2025

Date of Order – 27/05/2025

ORDER

By way of this appeal, the assessee is challenging the impugned order dated 17/01/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2020-21.

2. While going through the material available on record, I find that there is a delay of 79 days in filing this appeal by the assessee before the Tribunal. I condone the delay keeping in view the duly sworn Affidavit dated 01/04/2025, furnished by the assessee the contents of which are reproduced below:-

"The reason for the delay was that my consultant was undergoing medical treatment (eye surgery) and was unavailable during the critical period. Additionally, I was unaware of the process and required time to decide the appropriate course of action regarding where to file the appeal.

I kindly request you to consider the circumstances and grant the necessary condonation of the delay, allowing me to proceed with the filing of my appeal.

I am willing to provide any further documentation or information if required. I hope for your kind consideration and understanding in this matter."

3. It appears that the learned CIT(A) has dismissed the appeal in limine as the learned CIT(A) did not condone the delay of 127 days. The assessee explained that the date of service of notice was the date of collecting the order physically from the Department, as it was not served on portal. The same was not disproved by the learned CIT(A). Consequently, I direct the learned CIT(A) to condone the delay and adjudicate the issues raised by the assessee on merit by passing a speaking order on merit after providing reasonable opportunity of being heard to the assessee, if so desired.

4. In the result, assessee's appeal is allowed for statistical purposes.

Order pronounced in the open Court on 27/05/2025

NAGPUR, DATED: 27/05/2025

**Sd/-
V. DURGA RAO
JUDICIAL MEMBER**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

Pradeep J. Chowdhury
Sr. Private Secretary

True Copy
By Order

Sr. Private Secretary
ITAT, Nagpur