



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
RANCHI BENCH, RANCHI**

**BEFORES/SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No.219/RAN/2024**  
Assessment Year: 2016-17

Awadh Kishore, Vill-Argora, Purana Chowk, Argora, Ranchi	Vs.	ITO, Ward 1(1), Ranchi
PAN/GIR No.APJPK 7205 B		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Devesh Poddar/Mras Lavanya G Mittal/ARs  
Revenue by :Shri Khubchand T. Pandya, Sr DR

**Date of Hearing : 12/06/2025**  
**Date of Pronouncement :12/06/2025**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A)-NFAC Delhi dated 5.4.2024 in Appeal No. NFAC/2015-16/10171804 for the assessment year 2016-17.

2. Shri Khubchand T Pandya, Id Sr DR DR appeared for the revenue and Shri Deveh Poddar/Mrs Lavanya G Mittal, Id AR appeared for the assessee.

3. At the time of hearing, Id AR submitted that the Id CIT(A) has dismissed the appeal on account of limitation. It was submitted that the assessee is an

illiterate person and has no knowledge of income tax matters. It was the submission that although in I,T.Portal, the email of another person was given, but the assessee was not aware the procedure to open the portal . Only when the assessee received intimation only once notice on his mobile number, he consulted a counsel and filed his appeal. It was the submission on account of this reason; the appeal filed before the Id CIT(A) was delayed by five and half months. He prayed that the delay be condoned and matter be restored to the file of the Id CIT(A) for fresh adjudication.

4. Upon consideration the submission of Id AR of the assessee, we are satisfied that the assessee had given reasonable cause for condoning the delay. Accordingly, we condone the delay in filing the appeal before the Id CIT(A). We also notice that the assessee has not been able to produce the evidences before the AO, for which, assessment has been passed u/s.147 r.w.s 144 of the Act. Considering the above, in the interest of justice, the issues are restored to the file of the AO for fresh adjudication. The assessee is directed to cooperate in the set aside proceedings before the AO for early disposal of matter.

5. In the result, appeal of the assessee stand partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 12/06/2025.

Sd/-  
**(RATNESH NANDAN SAHAY)**  
**ACCOUNTANT MEMBER**

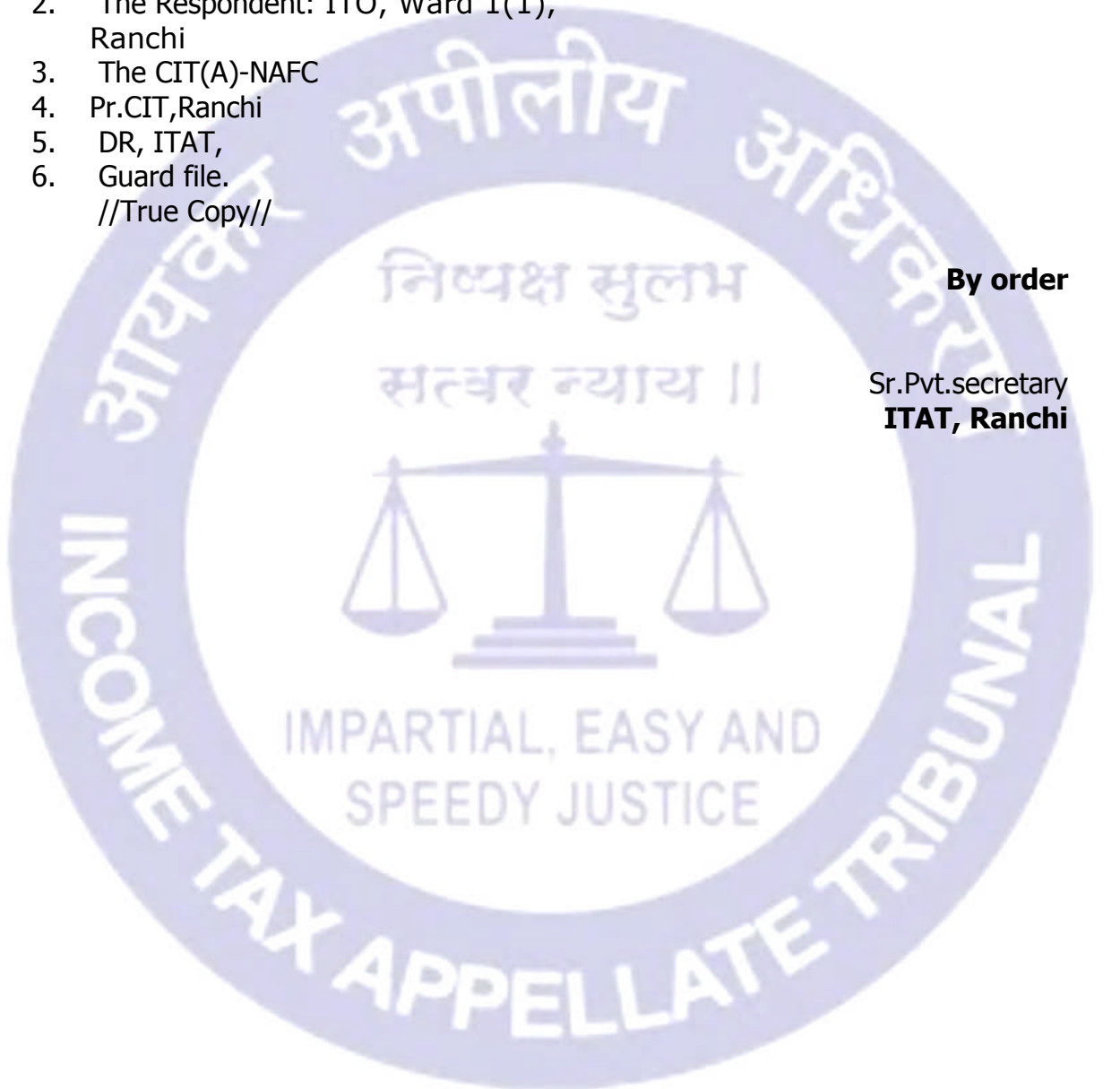
Sd/-  
**(GEORGE MATHAN)**  
**JUDICIAL MEMBER**

Ranchi; Dated 12/06/2025

B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Awadh Kishore, Vill-Argora,  
Purana Chowk, Argora, Ranchi
2. The Respondent: ITO, Ward 1(1),  
Ranchi
3. The CIT(A)-NAFC
4. Pr.CIT,Ranchi
5. DR, ITAT,
6. Guard file.  
//True Copy//



**By order**

Sr.Pvt.secretary  
**ITAT, Ranchi**