



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

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

ITA No.359/RAN/2024
Assessment Year: 2012-13

Sai Amit Pratap Singh, Main Road, Near Chas Gurudwara, Chas, Bokaro	Vs.	ITO, Ward-3(1), Bokaro
PAN/GIR No.DKUPS 5361 D		
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by :Shri Khubchand T Pandya, Id Sr DR

Date of Hearing : 11/06/2025
Date of Pronouncement :11/06/2025

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A)-Hazaribag dated 18.4.2018 in Appeal No.1001/HZB/2017-18 for the assessment year 2012-13.

2. None appeared from the side of the assessee when the matter was called for hearing. Shri Khubchand T Pandya, d Sr DR appeared for the revenue.
3. We have heard Id Sr DR and perused the record of the case.

4. A perusal of the order of the Id CIT(A) clearly shows that the assessee had filed appeal against the assessment order passed u/s.147/144 of the Act. Notices of hearing were sent to the assessee as is evident from the impugned order at page 1. The appeal filed before the Id CIT(A) was time barred by 09 days, as claimed by the assessee. The Id CIT(A) did not condone the delay of 09 days and dismissed the appeal on technical ground stating the assessee failed to explain the reason of delay in filing the appeal. However, the Id CIT(A) noted that the delay is not 9 days but 67 days and no valid reason whatsoever was furnished. The assessee claimed before the Id CIT(A) that the assessee was terminally ill and the delay in filing of the appeal was unintentional. In support of the illness, the assessee had filed medical certificate. It is a matter of fact that by filing the appeal delay, the assessee would not get any benefit. There is **no** culpable negligence or mala fide on the part of the **assessee** in **delayed** filing of the appeal. By furnishing the medical certificate in support of the delay in filing the appeal, the assessee has proved his reasonable cause. Once the assessee has preferred the appeal, it seems that he is serious about his appeal. In view of above, we condone the delay of 67 days, as admitted by the revenue and restored the issue back to the file of the Id CIT(A) to adjudicate the issue on merits after affording adequate opportunity of hearing to the assessee. The assessee is directed to cooperate in the set aside proceedings and furnish all the evidences as required by the Id CIT(A).

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

Order dictated and pronounced in the open court on 11/06/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi; Dated 11/06/2025
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Sai Amit Pratap Singh, Main Road, Near Chas Gurudwara, Chas, Bokaro
2. The Respondent: ITO, Ward-3(1), Bokaro
3. The CIT(A)-Hazaribag
4. Pr.CIT,Hazaribag
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Ranchi