

आयकर अपीलीय अधिकरण, पटना न्यायपीठ, पटना

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC BENCH", PATNA

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

(THROUGH VIRTUAL HEARING AT KOLKATA)

आयकर अपील सं/ITA No.153/PAT/2025

(निर्धारण वर्ष / Assessment Year : 2017-2018)

Ashok Kumar Mandal, S/o Kinnu Lal Mandal, Kurva Lakshmipur Simraha Araria, Bihar	Vs	ITO, Ward-3(3), Purnea
PAN No. :BXQPM 8762 H		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	None
राजस्व की ओर से /Revenue by	:	Shri Ashwani Kumar, Sr.DR
सुनवाई की तारीख / Date of Hearing	:	18/06/2025
घोषणा की तारीख/Date of Pronouncement	:	18/06/2025

आदेश / O R D E R

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 03.01.2025 for the assessment year 2017-2018.

2. None appeared on behalf of the assessee and Shri Ashwani Kumar, Id.Sr. DR appeared on behalf of the revenue.
3. The appeal of the assessee is delayed by 482 days. In this regard, the assessee has filed an application for condonation of delay supported with an affidavit stating therein that the assessee lives in remote area and the accounting/staff who was looking after the accounting work of the assessee could not inform the assessee regarding passing of the impugned ex-parte order, therefore, the assessee could not file appeal before the

Tribunal within the prescribed time limit. It was the submission that the delay was unintentional which may kindly be condoned and appeal may kindly be admitted for hearing. Accordingly, as the delay is on account of lack of knowledge about the passing of the order of the Id. CIT(A), therefore, the delay of 482 days in filing the appeal is condoned and the appeal is admitted for hearing.

4. A perusal of the impugned order passed by the Id. CIT(A), shows that the notices were issued to the assessee, however, the assessee did not response to the same, neither any reply has been filed by the assessee. Even the assessee has also not cooperated before the Assessing Officer in the assessment proceedings. Therefore, looking to the facts and circumstances of the and in the interest of justice, we restore the issues to the file of Id. AO for readjudication afresh, subject to a cost of **Rs.25,000/- (Rupees Twentyfive Thousand only)** to be payable by the assessee to Bihar State Legal Aid Services Authority, Patna within a period of 60 days from the date of this order and receipt of the same would be produced before the Id. AO at the first hearing. Should the assessee not pay the abovementioned costs within the prescribed period of sixty days from the date of this order, the Assessing Officer is at liberty to take adverse inference against the assessee. The assessee is also directed to cooperate with the Id. AO by providing documentary evidence to substantiate its claim, positively.

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

Order dictated and pronounced in the open court on 18/06/2025.

Sd/-
(GEORGE MATHAN)
न्यायिक सदस्य / JUDICIAL MEMBER

Kolkata; दिनांक Dated 18/06/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. Appellant
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पटना / DR, ITAT,
Patna
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)

आयकर अपीलीय अधिकरण, पटना /ITAT, Patna