

# 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.162/PAT/2025

(निर्धारण वर्ष / Assessment Year : 2016-2017)

Rajeev Kumar Gupta, Sakra Dholi, Majholia, Chandanpatti, Muzaffarpur	Vs	ITO, Ward-1(2), Muzaffarpur
PAN No. :AOXPG 2700 A		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Assessee present in person
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 23.12.2024 for the assessment year 2016-2017.

2. The assessee Rajeev Kumar Gupta, present in person and Shri Ashwani Kumar, Id.Sr. DR appeared on behalf of the revenue.

3. The appeal of the assessee is barred by 33 days. In this regard, the assessee has filed an application for condonation of delay supported with an affidavit stating therein sufficient reason for delay in filing the appeal, which are not found to be false and also the Id.Sr. DR did not object to condone the delay. Accordingly, the delay of 33 days in filing the appeal is condoned and the appeal is admitted for hearing.

4. It was submitted by the assessee that he is working as a teacher in a private school. He was doing cultivation on land which was sold. It was the submission that admittedly documents in respect of the land had not been produced before the Assessing Officer. It was the submission that if one more opportunity is granted, the assessee would be able to produce the document to prove his claim.

5. In reply, Id.Sr. DR did not raise any serious objection.

6. I have considered the rival submissions. As it is noticed that the Assessing Officer has mentioned that the documents to prove that the land is agriculture in nature was not produced during the course of assessment proceedings and only a letter of Mukhia was produced. Therefore, in the interest of justice, the issues in this appeal are restored to the file of Assessing Officer for readjudication afresh after granting the assessee adequate opportunity of being heard. The assessee is also directed to produce the documentary evidence to substantiate his claim in the readjudication proceedings before the Assessing Officer, positively.

7. 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.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, पटना /ITAT, Patna