

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.625/PAT/2024

(निर्धारण वर्ष / Assessment Year : 2017-2018)

Anil Kumar Pandey, Shop No.46, Parishad Bazar, Aurangabad, Bihar-824101	Vs	ITO, Ward-3(3), Aurangabad, Bihar
PAN No. :BBKPP 7192 Q		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Nishant Maitin, AR
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 27.10.2023 for the assessment year 2017-2018.

2. Shri Nishant Maitin, Id.AR 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 barred by 304 days. In this regard, the assessee has filed an application for condonation of delay supported with an affidavit along with medical documents stating therein sufficient reason for delay in filing the appeal, which are not found to be false. Accordingly, as the delay is on account of health issues of the assessee, therefore, the

delay of 304 days in filing the appeal is condoned and the appeal is admitted for hearing.

4. Ld. AR submitted that the Id.CIT(A) has passed the impugned order ex-parte without providing sufficient opportunity of being heard to the assessee. It was submitted that if one more opportunity is provided to the assessee to represent the case before the Id.CIT(A), the assessee would be able to produce all the relevant documents to substantiate his claim.

5. In reply, Id.Sr. DR vehemently supported the orders of the authorities below and submitted that the assessee knowing did not appear before the Id. CIT(A) and even the assessee could not substantiate his claim before either of the authorities below. It was the submission that the orders of the authorities below should be upheld.

6. I have considered the rival submissions. A perusal of para 5.2 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. Looking to the facts and circumstances of the and in the interest of justice, we restore the issues to the file of Id. CIT(A) for readjudication afresh after providing the assessee adequate opportunity of being heard. The assessee is directed to cooperate with the CIT(A) providing documentary evidence to substantiate his claim, 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