

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK

**BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT
AND**

SHRI RAKESH MISHRA, ACCOUNTANT MEMBER

(THROUGH VIRTUAL HEARING AT KOLKATA)

आयकर अपील सं/ITA No.190/CTK/2025

(निर्धारण वर्ष / Assessment Year : 2017-2018)

Hrudananda Subudhi Ratnapur Sahi, Rajsunakhala, Ranpur, Nayagarh-752065	Vs	ITO, Ward-Khurda, Bhubaneswar
PAN No. :CXEPS 4581 F		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Arun Kumar Dash & Biswa Ranjan Panda, ARs
राजस्व की ओर से /Revenue by	:	Shri S.C.Mohanty, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	19/05/2025
घोषणा की तारीख/Date of Pronouncement	:	24/06/2025

आदेश / O R D E R

Per Duvvuru RL Reddy, Vice President.

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 05.03.2024 passed for Assessment Year 2017-2018.

2. At the outset, on perusal of the appeal record, we find that the appeal of the assessee is barred by 291 days. In this regard, the assessee has filed an application for condonation of delay supported with an affidavit stating therein that due to lack of knowledge of taxation laws and was fully dependent upon the tax consultant engaged by him, however, due to negligence of the earlier consultant, the appeal could not be filed within the stipulated time which occurred 291 days in filing the

present appeal. It was also pleaded to condone the delay and remand the matter back to the file of Id. CIT(A) to pass the order on merits.

3. On the other hand, Id. Sr. DR vehemently supported the orders of the authorities below.

4. We have heard the submissions of the parties and perused the material available on record. It is an admitted fact that the Assessing Officer has passed the assessment order u/s.143(3) of the Act. It is also an admitted fact that the assessee was not having knowledge about the passing of the appellate order as the earlier consultant engaged by the assessee could not inform the assessee regarding passing of the impugned order, which occurred 291 days delay in filing the appeal before the Tribunal. Therefore, considering the facts and circumstances of the case and in order to meet the principle of natural justice, we are of the view that it is a fit case to condone the delay. Accordingly, we condone the delay of 291 days in filing the present appeal and proceed to decide the appeal. A perusal of the appellate order of the Id. CIT(A), it clearly shows that the assessee could not furnish corroborative evidence to substantiate its claim, resulting into dismissal of the appeal of the assessee due to non-submission of any documentary evidence. Therefore, looking to the facts and circumstances of the case and considering the prayer of the Id.AR of the assessee, we remit the matter back to the file of Id. CIT(A) with a direction to dispose off the case of the assessee on merits after providing sufficient opportunity of being heard to the assessee. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the Id. CIT(A), failing which the Id. CIT(A) shall be at liberty to pass appropriate order in accordance with law and merits based on the

materials available on record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 24/06/2025.

Sd/-
(RAKESH MISHRA)
लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-
(DUVVURU RL REDDY)
उपाध्यक्ष / **VICE PRESIDENT**

दिनांक Dated 24/06/2025
Prakash Kumar Mishra, Sr.P.S.

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

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. () / The CIT(A),
4. आयकर आयुक्त / CIT
5. , कटक / DR, ITAT,
Cuttack
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)
आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack