



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
CUTTACK 'SMC' BENCH, CUTTACK**

**BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT(KZ)**

**ITA Nos.204 to 207/CTK/2025**

Assessment Years: 2012-13, 2013-14, 2014-15 & 2017-18

Subrat Tarai B-22, Sector-3 Rourkela 7669002	Vs.	ITO, Ward-3, Rourkela -769012
PAN/GIR No.AETPT9056L		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Amuylya Kumar Roy, AR

Revenue by : Shri S.C.Mohanty, Sr. DR

**Date of Hearing : 30/06/2025**

**Date of Pronouncement : 30/06/2025**

**ORDER**

The present appeals are directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NAFC), New Delhi NFAC), Delhi, dated 14/02/2024, in Appeal Nos. CIT(A), Sambalpur/10001/2020-21, CIT(A), Sambalpur/10002/2020-21, CIT(A), Sambalpur/10003/ 2020-21, passed for Assessment Years 2012-13, 2013-14, 2014-15, and dated 28.2.2024 of Ld Addl/JCIT(A), Kanpur 28.2.2024 in Appeal No. CIT(A), Sambalpur/10004/2020-21 passed for the assessment year 2017-18.

2. In respect of appeals for the assessment years 2012-13 to 2014-15, it was stated by Id AR of the assessee that the Id CIT(A) has dismissed the appeals as not maintainable because the appeals were filed belatedly. He submitted that the assessee had given reasons for not filing the appeals within the stipulated period. In respect of appeal for the assessment year 2017-18, it is stated that the Id CIT(A) has passed the order ex parte without affording reasonable opportunity to the assessee. He prayed that the delay in filing of the appeals for the assessment year 2012-13 to 2014-15 be condoned and all the appeals be remitted back to the file of the Id CIT(A) for fresh adjudication.

3. On perusal of the impugned orders passed by the Id CIT(A) for the assessment years 2012-13 to 2014-15, I noticed that the assessee filed condonation petition explaining reasons for delay in filing of appeals. The CIT(A) rejected assessee's petitions for condonation and dismissed the appeals in limine. The Id. Counsel submits that the delay in filing of appeals before the CIT(A) was not intentional.

4. In reply, Id Sr DR representing the department strongly supporting the orders of CIT(A) prayed for dismissing appeals of the assessee. The Id. Sr. DR submitted that the assessee has failed to explain "sufficient cause" for delay in filing of appeal before the CIT(A).

5. I have heard both the sides and perused the record of the case. The CIT(A) has dismissed appeals of the assessee in limine as the same were filed beyond limitation. Undisputedly, the first appeal filed by the assessee was time barred by 99 days. I have examined the reasons given by the assessee for delay in filing of appeals before the First Appellate Authority saying that due to his personal problems, the assessee is not able to file the appeal within time and also he brought to my notice that he is having fair chance to succeed in the appeal on merits. Considering the facts and circumstances of the case, I condone the delay in filing of appeals as same was not intentional or for want of inaction on the part of the assessee/appellant. The Hon'ble Apex Court in the case of Collector Land Acquisition vs. Mst. Katiji & Ors. 167 ITR 471 has held that liberal approach should be adopted while dealing with an application praying for condonation of delay. Refusing to condone delay can result in meritorious matter being thrown out at the very threshold and cause of justice being defeated. Pedantic and hyper technical approach should not be adopted while dealing with an application for condonation of delay.

6. In light of facts of the case and the law expounded by Hon'ble Supreme Court of India, impugned order is set aside and the appeals are restored to the CIT(A) for denovo adjudication on merits after affording reasonable opportunity of making submissions to the assessee/appellant, in accordance with law for the assessment years 2012-13 to 2014-15.

Similarly, for the assessment year 2017-18, I noticed that the Id CIT(A) has dismissed the appeal for non-representation on behalf of the assessee during the appellate proceedings. For this year also, I restore the matter to the file of the Id CIT(A) for fresh adjudication after allowing reasonable opportunity of hearing to the assessee.

7. In the result, appeals of the assessee are allowed for statistical purpose.

Order dictated and pronounced in the open court on 30/06/2025.

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

Cuttack: Dated 30/06/2025  
B.K.Parida, Sr. PS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Subrat Tarai  
B-22, Sector-3  
Rourkela 7669002
2. The Respondent : ITO, Ward-3, Rourkela
3. The CIT(A)-,
4. Pr.CIT-
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

Asst.Registrar,  
**Itat, cuttack**