

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B', BENCH, BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No. 839 - 845/Bang/2025
Assessment Year: 2015-16 to 2021-22

Sreekanth Pandaranilath Soman, 630, 15 th Cross, BHEL Layout, R.R Nagar, 4 th Main, Bengaluru – 560 098. PAN – BIJPS 4603 M	Vs.	The Asst. Commissioner Income Tax, Central Circle – 2(4), Bengaluru. .
APPELLANT		RESPONDENT

Assessee by	:	Shri A.P Vinod Kumar, CA
Revenue by	:	Shri Subramanian S, JCIT (DR)

Date of hearing	:	18.06.2025
Date of Pronouncement	:	02.07.2025

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

These appeals filed by the assessee are against the order passed by the Id. CIT-A(15) Bengaluru for the assessment years 2015-16 to 2021-22.

First, we take up ITA No. 839/Bang/2025, an appeal by the assessee for the AY 2015-16.

2. At the outset, we note that the appeal before the Id. CIT(A) was delayed by 333 days, and the Id. CIT(A) refused to condone the delay. The assessee is now asking the Tribunal to condone this delay.
3. The assessee explained the delay before the Id. CIT-A that the delay happened because he was undergoing serious medical treatment, which took a long time. The treatment included hospital visits, rest periods, and regular follow-ups. These medical issues made it very difficult for him to collect documents, take legal advice, or file the appeal on time. The medical records submitted by the assessee support this explanation. It is well known that serious health issues and medical treatments can cause both physical and mental stress and may prevent a person from handling legal and financial matters within time.
4. Furthermore, the Id. AR submitted that the assessment was completed under section 144 of the Act, which means it was done without full cooperation from the assessee. This happened because the assessee could not provide all the details during the assessment due to his health problems. The Id. CIT(A) also dismissed the appeal without properly looking into the reason for the delay and the supporting medical documents.
5. We have gone through the papers submitted and considered the arguments from both sides. The assessee has given sufficient medical documents to show that he was genuinely ill and under treatment. The department has not provided any strong reason to disbelieve these documents. Just because the hospital is known to the assessee does not make the medical papers false. It was also a duty upon the learned CIT-

A to cross verify the medical reports in the event he had any doubt about such medical reports. However, the learned CIT-A without cross verifying the medical reports has doubted on the genuineness of such documents which in our considered view is not proper. Accordingly, we hold that the delay was not intentional or due to negligence. It was due to genuine health problems. Hence, in the interest of justice, we condone the delay in filing the appeal before the CIT(A).

5.1 Furthermore, we note that during the original assessment, the assessee could not provide complete details. Thus, to give both sides a fair opportunity, we think it is best to send the matter back to the Assessing Officer (AO) for a fresh decision as per the provisions of law. The AO shall give proper opportunity to the assessee to present all the required documents and explanations. The assessee must cooperate with the AO and provide the necessary details. Hence the ground of appeal of the assessee is hereby allowed for statistical purposes.

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

Now coming to ITA Nos. 840-845/Bang/2025 for the Asst. Years 2016-17 – 2021-22

7. The facts of the case on hand are identical to the facts of the case discussed above, therefore, respectfully following the same, send the matters back to the Assessing Officer (AO) for a fresh decision as per the provisions of law.

8. In the result, the appeals of the assessee are allowed for statistical purposes.

9. In the combined result, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in court on 2nd day of July, 2025

Sd/-

(KESHAV DUBEY)
Judicial Member

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 2nd July, 2025

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore