

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH ('SMC'): DEHRADUN**

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.53/DDN/2025  
(ASSESSMENT YEAR 2013-14)

Gulshan Kukreja, 40, Anand Chowk, Dehradun, Uttarakhand-248001. PAN-ACDPK1177F	Vs.	PCIT, Dehradun.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Rajat Sharma, Adv.
Department by	Shri A.S. Rana, Sr. DR
Date of Hearing	09/07/2025
Date of Pronouncement	09/07/2025

**ORDER**

**PER MANISH AGARWAL, AM:**

This appeal is filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), NFAC [CIT(A) in short], in Appeal No. CIT(A), Dehradun/10249/2018-19 dated 30.10.2023 passed u/s 250 of the Income Tax Act, 1961 for Assessment Year 2013-14

2. This appeal is filed delayed by 450 days before the Tribunal for which an application for condonation of delay is filed wherein it is prayed that the assessee had handed over all the papers duly signed for filing the appeal to the counsel CA Satnam Singh in December

2023 however, in January, 2025 when the assessee enquired about the present status of appeal, it was come to his knowledge that Shri Satnam Singh died in December, 2023 itself and appeal was not filed by him. Thus, the assessee appointed another counsel and filed the appeal. This fact was duly deposed in duly sworn-in affidavit filed by the assessee alongwith the appeal. He, therefore, prayed for condonation of delay in filing the appeal and further requested to decide the appeal on merits.

3. After considering the facts and the prayer of the assessee, we find that there was bonafide and sufficient reason for delay in filing the appeal. Under these circumstances, the delay is condoned and appeal of assessee is admitted for adjudication.

4. Heard both the parties. At the outset, from the perusal of the orders of Ld. CIT(A), it is seen that Ld. CIT(A) has passed the impugned orders ex-parte. The assessee in ground of appeal No.1 challenged the action of the ld. CIT(A) for not providing reasonable opportunities of being heard. As the assessee has made no compliance before the ld. CIT(A), he proceeded to disposed off the appeal filed by the assessee by confirming the additions made by the AO in the assessment orders. It is true that assessee did not comply with the notices issued by the CIT(A) and did not file the requisite details/documents in support of the claim made in grounds of appeals.

5. Under these facts and circumstances and in the interest of justice, both the appeals are restored to the file of the Ld. CIT(A) for fresh adjudication on merits in accordance with law after giving one more opportunities to the assessee. The assessee is also directed to participate in the appellate proceedings before the Ld. CIT(A). The ground of appeal No.1 of the assessee is partly allowed for statistical purposes. Since we have already allowed the ground of appeal No.1, the remaining grounds of appeal are not adjudicated.

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

Order pronounced in the open court on 09.07.2025.

Sd/-

**(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

Dated: 18.07.2025

*PK/Sr. Ps*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

**(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT DEHRADUN