

IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, NAGPUR

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

ITA no.221/Nag./2025
(Assessment Year : 2016-17)

Dasaram Tatu Patle
Plot no.16, Sakharkar Layout
Aradhana Nagar, Near Radha
Krishna Temple, Dihori
Nagpur 440 024 PAN – ARGPP2024G

..... Appellant

v/s

Income Tax Officer
Ward-4(4), Nagpur

..... Respondent

Assessee by : Shri Shubham Jain
Revenue by : Shri Surjit Kumar Saha

Date of Hearing – 27/06/2025

Date of Order – 27/06/2025

ORDER

The present appeal has been filed by the assessee challenging the impugned order dated 04/02/2025, passed by the learned Commissioner of Income Tax (Appeal), National Faceless Appeal Centre, Delhi, [for short, "*learned CIT(A)*"] for the assessment year 2016-17.

2. Admittedly, the assessee, during the assessment proceedings, failed to file relevant submissions / documents as the assessment proceedings were carried out during the COVID-19 period, when the

whole nation was on halt and, therefore, the learned counsel for the assessee has been able to demonstrate the plausible reason for non-compliance of the notices issued by the Assessing Officer.

3. Coming to the impugned order, it is clear from Para-2, that the learned Commissioner, though, issued notices and the assessee, except seeking adjournment on two occasions, eventually the assessee made no compliance, which resulted into affirmation of the addition of ` 25,50,000, as made by the Assessing Officer vide assessment order dated 17/03/2022, passed under section 147 r/w section 144 of the Income Tax Act, 1961 (for short "*the Act*"). Admittedly, the issue before both the authorities below remained to be adjudicated in its right perspective and proper manner, the learned counsel for the assessee has requested for taking a lenient view, as also not objected by the learned D.R. Therefore, for just and proper decision of the case and substantial justice, this Court is inclined to remand the entire matter back to the tile of the Assessing Officer as an exceptional case, as the assessment proceedings were carried out by the Assessing Officer during the COVID-19 period. Suffice to say that the learned Commissioner shall provide reasonable opportunity of hearing to the assessee. The assessee The assessee is also directed to file the relevant submissions/documents. It is clarified that, in case, subsequent default, the assessee shall not be entitled for any leniency.

4. In the result, appeal filed by the assessee is allowed for statistical purposes in terms, as indicated above.

Order pronounced in the open Court on 27.06.2025

Sd/-
N.K. CHOUDHRY
JUDICIAL MEMBER

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

Pradeep J. Chowdhury
Sr. Private Secretary

By Order

Sr. Private Secretary
ITAT, Nagpur