



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

**BEFORE S/SHRI DUVVURU RL REDDY, VICE PRESIDENT(KZ)
AND RAJESH KUMAR, ACCOUNTANT MEMBER**

ITA No.269/CTK/2025
Assessment Year : 2018-19

Sunil Kumar Agrawal Sewa Kunj Road, Raigarh, 496001	Vs.	ACIT, Range- 1, Central Circle, Sambalpur
PAN/GIR No. ACIPA 0138 M		
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by : Shri S.C.Mohanty, Sr. DR

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

ORDER

Per Bench

The present appeal is 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 02/01/2025 in Appeal No. NFAC/2017-18/10049339 passed for Assessment Year 2018-19.

2. The appeal is time barred by 29 days. The assessee has filed condonation petition supported by an affidavit stating that the order passed

by the Id CIT(A), NFAC dated 2.1.2025 and the appeal against the said order was to be filed within 60 days from the issue of the order. However, as the assessee was not aware about the technical provisions of the law and the income tax matter was looked after the counsel. It is stated that the e-mail address of one of the staff was given in the income tax portal, who could not get through the same and the order passed by the Id CIT(A), NFAC was not in the knowledge of the assessee. When the fact of passing of order of Id CIT(A) was in the knowledge of the assessee, he promptly consulted the counsel to file the appeal. Therefore, there was delay of 29 days in filing the appeal. It is prayed that the delay was not intentional and same may be condoned. Ld Sr DR opposed the condonation petition.

3. After considering the condonation petition, we are satisfied that the assessee had a reasonable cause in not filing the appeal within the time and hence, we condone the delay of 29 days and admit the appeal for hearing.

4. Brief facts of the case are that the assessee filed the return of income on 17.10.2018 for the assessment year 2018-19 and the case was selected for scrutiny through CASS. Notices u/s.143(2) and 142(1) were issued to the assessee and in response to the notices, the assessee furnished related documents/details/clarifications/explanations time to time through e-assessment mode. The Assessing Officer noticed that the assessee has received Rs.55,55000/- from Kothari Agrotech , which have been shown in assessee's book as "sundry creditors". The AO treated the

same as revenue receipt in nature and added the same to the income of the assessee.

5. Being aggrieved, the assessee carried the matter in appeal before the Id CIT(A). However, despite various opportunities given to the assessee, there was no representation from the side of the assessee and accordingly, Id CIT(A) dismissed the appeal of the assessee. Hence, the assessee is in further appeal before the Tribunal.

6. We have heard Id Sr. D.R and perused the material available on record. A perusal of the impugned order clearly shows that as there was no response to the notices to substantiate the claim with documentary evidences and submissions, Id CIT(A) confirmed the addition made by the AO. As there was no representation from the side of the assessee before the Id CIT(A), we deem it fit to restore the issue to the file of the Id CIT(A) for fresh adjudication after providing one more 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 Ld CIT(A) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

7. In the result, appeal of the assessee stands allowed for statistical purposes.

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

Sd/-
(RAJESH KUMAR)
Accountant Member

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 : Sunil Kumar Agrawal
Sewa Kunj Road, Raigarh, 496001
2. The Respondent : ACIT, Range- 1, Central
Circle, Sambalpur
3. The CIT(A)-,NFAC, Delhi
4. Pr.CIT-Sambalpur
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Asst.Regisxtrar,
Itat, cuttack

IMPARTIAL, EASY AND
SPEEDY JUSTICE