

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AGRA BENCH 'SMC' AGRA**

(Through Physical/Virtual Hearing)

**BEFORE SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.307/Agr/2025  
[Assessment Year: 2015-16]**

Smt. Neetu Gupta, H. No.306, Near Galla Mandi Gate, Naina Garh Road, Laxmi Colony, Morena, Madhya Pradesh-476001	Vs	Assessment Unit, National Faceless Assessment Centre, Income Tax Officer, Ward-1, Morena, Madhya Pradesh-476001
<b>PAN-BGUPG6871Q</b>		
Appellant		Respondent

Appellant by	None
Respondent by	Shri Anil Kumar Sr. DR

<b>Date of Hearing</b>	<b>17.07.2025</b>
<b>Date of Pronouncement</b>	<b>29.07.2025</b>

**ORDER,**

**PER BRAJESH KUMAR SINGH, AM,**

This appeal filed by the assessee is directed against an order dated 20.03.2025 of the National Faceless Appeal Centre, Delhi/Ld. CIT(A), relating to Assessment Year 2015-16 arising out of order u/s 147 r.w.s. 144 r.w.s. 144B of the Income Tax Act, 1961 (hereinafter referred to 'the Act') dated 31.03.2022.

2. None appeared on behalf of the assessee. However, the appeal is being decided after hearing the Id. Sr. DR and on the basis of material available on record.

3. Brief facts of the case:- There was an information with the Assessing Officer that the assessee along with Smt. Poonam Gupta had purchased an immovable property for a consideration of Rs.20,45,000/- and paid stamp duty and other charges of Rs.1,45,710/- and the total consideration of Rs.20,45,000/- was paid in cash. The Assessing Officer asked the assessee to explain the source of investment of Rs.10,95,355/- (i.e. half share) which according to the Assessing Officer was not submitted by the assessee. Accordingly, the Assessing Officer added a sum of Rs.10,95,355/- to the total income of the assessee u/s 69 of the Act.

4. Aggrieved with the said order, the assessee filed an appeal before the Ld. CIT(A). The Ld. CIT(A) noted that there was a delay of 28 months (approx) in filing of this appeal as the assessment order dated 31.03.2022 was received on 04.04.2022 and the appeal was filed on 20.08.2024. The explanation of the assessee before the Ld. CIT(A) was as under:-

*“The Appellant a lady from a backward place of Morena Chambal area for its Income Tax matters solely depended on her IT counsel, unfortunately the then IT counsel due to omission and inaction did not inform the appellant lady about the assessment (which was made due to counsel's lethargy U/s 144). The appellant came to know of the assessment when demand was pressed & she took immediate action to file the appeal. Under the circumstances the delay (28 months approx.) in filing the appeal may kindly be condoned & appeal admitted to advance the substantial cause of justice & obliged.”*

4.1. The Ld. CIT(A) was not satisfied with the above reasons and held that the assessee failed to prove that the reasons for the delay in filing of the appeal was beyond the control of the assessee. Accordingly, he held that the delay in filing

of the appeal cannot be condoned and the appeal filed by the assessee cannot be admitted.

5. Aggrieved with the said order, the assessee is in appeal before us.

6. The Id. DR supported the orders of the authorities below.

7. We have heard the Id. DR and perused the material available on record.

On perusal of the reasons given by the assessee for the delay in filing of the appeal before the Ld. CIT(A) as reproduced above, we are satisfied that the assessee was prevented by a sufficient cause for the delay in filing of the appeal in the facts of the case. We, therefore, condone the delay in filing of the appeal before the Ld. CIT(A) and further set-aside the order of the Ld. CIT(A) and restore the matter to the his file for deciding it afresh. Further, the assessee is also directed to appear before the Ld. CIT(A) during the course of hearing.

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

Order pronounced in the open court on 29<sup>th</sup> July, 2025.

**Sd/-**  
**[SUNIL KUMAR SINGH]**  
**JUDICIAL MEMBER**

**Dated** 29.07.2025.

*Shekhar*

Copy forwarded to:

1. Appellant
2. Respondent
3. PCIT
4. CIT(A)
5. DR

**Sd/-**  
**[BRAJESH KUMAR SINGH]**  
**ACCOUNTANT MEMBER**

Asst. Registrar,  
ITAT, Agra