

# आयकर अपीलीय अधिकरण, पटना न्यायपीठ, पटना

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC BENCH", PATNA  
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

(THROUGH VIRTUAL HEARING AT KOLKATA)

आयकर अपील सं/ITA Nos.273 to 277/PAT/2025

(निर्धारण वर्ष / AYrs : 2010-2011 to 2014-2015)

<b>Paritosh Kumar Singh,</b> Flat No.304, Maa Vindhyavasini Apartment, Sekhpura, Bailey Road, Patna-800014	Vs	<b>ITO Ward-6(5), Patna</b>
<b>PAN No. :BFKPS 9811 P</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	None
राजस्व की ओर से / Revenue by	:	Shri Ashwani Kumar, Sr.DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	06/08/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	06/08/2025

## आदेश / O R D E R

These five appeals are filed by the assessee against the separate orders of the Id. CIT(A), Patna-2, all dated 29.05.2019 for the assessment years 2010-2011, 2011-2012, 2012-2013, 2013-2014 & 2014-2015, respectively.

2. None appeared on behalf of the assessee. Shri Ashwani Kumar, Id. Sr. DR appeared on behalf of the revenue.

3. All the five appeals of the assessee are barred by 2196 days each. In this regard, an application has been filed by the assessee stating therein that the counsel who was looking after the tax matter of the assessee died during the Covid period and the assessee when came to know that the appeal has to be preferred against the assessment order, immediately consulted another counsel who filed the appeals having the delay of 2196

days each. The contents of the application for condonation of delay are as under :-

Before.  
Income Tax - Appellate Tribunal.  
Veerchand Patel Marg. C.R. Building.  
Patna.

I.T. A. Case No —  
Assessment year — 2010-11  
Paritosh Kumar Singh.  
Vr  
Income Tax Officer, Patna & others.  
Subj:- Petition for condonation of delay.

Sir,  
In the above subject, it is respectfully submitted that the present Appeal has filed before your honour after six years. Reason of delay filing is purely Un-avoidable. Because the Assessee was hand over the complete file for Appeal purpose to his Advocate. But during the Covid period said Advocate was died and I was unaware with the facts. Subsequently and recently by best efforts, I have received the original file from Advocate's legal heirs and accordingly filed this instant Appeal before your honour. Challans was deposited with you 2019.

It is therefore, prayed that your honour may kindly be condone the delay in filing of this Appeal, because it was not malafide and intentionally.

And for this the Assessee shall ever pray

Paritosh Kumar Singh.

4. A perusal of the application filed by the assessee regarding condonation of delay, I found that the reasons for delay are plausible and not found to be false. Accordingly, delay of 2196 each in filing all the five

appeals before the Tribunal is condoned and all the appeals are admitted for hearing.

5. As it is noticed that the assessee has not produced the evidences as called for by the Id. CIT(A) in the course of appellate proceedings and also there was non-compliance on the part of the assessee in all the appeals, therefore, in the interest of justice, the issues in all the appeals are restored to the file of Id. CIT(A) for readjudication after granting the assessee adequate opportunity of being heard, subject to a payment of cost of **Rs.5,000/-(Rupees Five Thousand only) each** to be payable by the assessee to Bihar State Legal Aid Services Authority, Patna within a period of 60 days from the date of this order and receipt of the same would be produced before the Id. CIT(A) at the first hearing. Should the assessee not pay the abovementioned costs within the prescribed period of sixty days from the date of this order, the order of the Id.CIT(A) for all the years under consideration shall remain confirmed.

6. In the result, all the appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 06/08/2025.

Sd/-  
**(GEORGE MATHAN)**  
न्यायिक सदस्य / JUDICIAL MEMBER

**Kolkata;** दिनांक Dated 06/08/2025  
*Prakash Kumar Mishra, Sr.P.S.*

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. Appellant
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पटना / DR, ITAT,  
Patna
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

सत्यापित प्रति //True Copy//

**(Assistant Registrar)****आयकर अपीलीय अधिकरण, पटना /ITAT, Patna**