

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.253/Agr/2025  
[Assessment Year: 2016-17]

Neetu Verma, 575, Bodla Road, Sikandra, Agra, Uttar Pradesh-282007 PAN-AFKPV6488A	Vs	DCIT, Circle-1(2)(1), Aaykar Bhawan, Sanjay Place, Agra, Uttar Pradesh-282002
Appellant		Respondent

Appellant by	Shri Anurag Sinha, Adv.
Respondent by	Shri Anil Kumar, Sr. DR

Date of Hearing	16.07.2025
Date of Pronouncement	06.08.2025

ORDER,

PER BRAJESH KUMAR SINGH, AM,

This appeal filed by the assessee is directed against an order dated 08.05.2023 of the National Faceless Appeal Centre, Delhi/Ld. CIT(A), relating to Assessment Year 2016-17 arising out of intimation u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to 'the Act') dated 18.12.2018.

2. There is a delay of 671 days in filing the appeal before us. In this regard, the assessee has filed a condonation application for condoning the delay. The relevant paragraph of the condonation application is reproduced as below:-

*“This appeal is against the order dated 08.05.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi. The said order got*

*served on the 'appellant' on 08.05.2023 (Date of order as mentioned in appellate order) and the appeal was filed on 08.05.2025 and thus going by the above period, the appeal is delayed by 671 days.*

*It is submitted that the delay in filing the appeal was caused due to the impugned order was sent to the email ID of Shri Nitin Singh, FCA, who during the relevant period was suffering from severe Liver issues and is awaiting Liver Transplant due to his unavailability from office the said order was not made available to the appellant in time.*

*We came to know about the order only upon receipt of notice, and immediately took steps thereafter. The delay in filing the appeal is thus neither intentional nor deliberate but caused due to reasons beyond our control.”*

2.1. We have carefully considered the facts stated in the said application. The order of the Ld. CIT(A) was passed on 08.05.2023 and it was also received on 08.05.2023, whereas, the appeal has been filed on 08.05.2025. It was submitted by the ld. AR that the email-id given in the ITR was of Shri Nitin Singh, FCA, who was suffering from Liver Cancer and therefore, the passing of the order by the Ld. CIT(A) was not communicated to the assessee. Upon consideration of the facts, we are of the considered view that the assessee was prevented by sufficient cause in filing the said appeal. We, therefore, condone the delay of 671 days and admit this appeal for hearing.

3. Brief facts of the case:- The assessee had shown income from medical practice and income from other sources and filed her return of income declaring total income at Rs.22,71,810/- on 17.10.2016. The Assessing Officer noted that the assessee had claimed interest on loan of Rs.18,80,159/-. The Assessing Officer did not accept the explanation of the assessee that interest paid on loan utilised for purchase of property was for commercial expediency. The assessee

explained before the Assessing Officer that because the present business/profession premises was a rental property and which can be asked to be vacated any time. Therefore, for survival of the business/profession, she explained that for owning her own premises she had invested and purchased a new land out of loan for which the said interest was paid and therefore, the same was claimed as an allowable business expenditure. However, the said explanation of the assessee was not accepted by the Assessing Officer and above amount of Rs.18,80,1589/- was disallowed.

4. Against the above order, the assessee filed an appeal before the Id. CIT(A). The Id. CIT(A) dismissed the appeal of the assessee *ex-parte* and noted that notice u/s 250 of the Act for hearing of the appeal were issued from 2020 till 2023 (three in number) which were un-complied.

5. Aggrieved with the order of the Id. CIT(A), the assessee is in appeal before us.

6. The Id. Counsel for the assessee that in absence of receipt of notice of hearing by the assessee, the assessee could not appear before the Id. CIT(A) to explain her case. Therefore, the Id.AR requested that one more opportunity may be given to the assessee to explain the facts before the Id. CIT(A).

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

8. We have heard both the parties and perused the material available on record. On perusal of the reasons given by the assessee for non-appearance before the Id. CIT(A), we are satisfied that the assessee was prevented by

sufficient cause for non-appearance before the Ld. CIT(A). We, therefore, in the interest of justice, set-aside the order of the Ld. CIT(A) and restore the matter to his file for deciding this issue afresh after giving a reasonable opportunity of being heard. Further, the assessee is also directed to appear before the Ld. CIT(A) during the course of hearing.

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

Order pronounced in the open court on 06<sup>th</sup> August, 2025.

Sd/-  
[SUNIL KUMAR SINGH]  
JUDICIAL MEMBER

Dated 06.08.2025.

*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