

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH: DEHRADUN  
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.92/DDN/2025  
(ASSESSMENT YEAR 2017-18)

Rajesh Singh Negi, House No.50, Jind State, Ward No.3, Nainital, Uttarakhand-263136 PAN-AAKPN3462D	Vs.	Income Tax Officer, Ward-2(3)(1), Nanital.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Saurabh Gupta, CA
Department by	Shri Aman Pal Singh, JCIT-DR
Date of Hearing	07/08/2025
Date of Pronouncement	14/08/2025

**ORDER**

**PER MANISH AGARWAL, AM:**

This appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ('the Ld. CIT(A)' for short) in Appeal No. NFAC/2016-17/10008911 dated 13.08.2024 for Assessment Year 2017-18.

2. At the outset, from the perusal of the appellate order, it is seen that the appeal is filed delayed by 193 days, for which delay condonation petition along with an affidavit of assessee is filed. In the said petition it is stated that the assessee was under bonafide

impression that the Counsel of the assessee who was handling the appeal was taken care of the appellate proceedings. However, Counsel had not communicated the status of the appeal, therefore, and when the assessee pursued him, it has come to the knowledge that the appeal was already dismissed ex-parte by Id. CIT(A). Thus, the delay in filing the appeal before the Tribunal had occurred. It was further submitted that the delay was neither intentional nor deliberate and solely due to the failure on the part of the Counsel to communicate the status and out come of the appeal before CIT(A) in timely manner, therefore, the assessee requested for condonation of delay. In this regard reliance is also placed in the case of N. Balakrishnan Vs. M. Krishnamurthy [1998] 7 SCC 123 (SC) and Collector of Land Acquisition Vs. MST. Katiji [1987] 167 ITR 471 (SC).

3. On the other hand, Ld. Sr. DR objected to the condonation of delay.

4. Heard both the parties and perused the materials available on record. From the application of the condonation petition filed by the assessee, we find that the delay is not deliberate nor intentional on the part of the assessee who acted in bonafide manner and, therefore, looking to the facts of the case and by respectfully following the judgment of the Hon'ble Supreme Court as stated (supra), we condone the delay in filing the appeal and admitted the same for adjudication.

5. Heard both the parties. From the perusal of the appellate order, it is seen that the additions have been made on account of deposits in the bank account and during the course of appellate proceedings, the assessee though filed the submissions alongwith relevant evidences, however, Ld. CIT(A) has not admitted such details as no separate petition under Rule 46A was filed by the assessee and dismissed the appeal of the assessee by confirming the additions made by AO. Looking to the nature of details filed by the assessee, we find that these details are crucially to decide the issues challenged by the assessee in present appeal and, therefore, the Ld. CIT(A) ought to have been admitted these details in the interest of justice. Accordingly, we set aside the order of Ld. CIT(A) and direct him to admit the additional evidences filed by the assessee and decide the appeal of the assessee after obtaining remand report from the AO in accordance with law. The assessee is also directed to participate in the appellate proceedings and file all the necessary details including additional evidences, if any, required to support the claims made in the appeal. With these directions, the appeal of the assessee is partly allowed for statistical purposes.

6. In the result, appeal of the assessee stands partly allowed.

Order pronounced in the open Court 14.08.2025.

Sd/-  
**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

Sd/-  
**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

Dated: 14.08.2025

PK/PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT DEHRADUN