

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

(HYBRID COURT)

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

I.T.A. No. 99/Asr/2025
Assessment Year: 2008-09

Farukh Kabir, Khawaja Building,
Residency Road, Srinagar-190001,
Jammu & Kashmir

[PAN: ATSPK 8488P]

(Appellant)

Vs.

Income Tax Officer,
Ward 3(1), Srinagar
Shah House, Opp. Kitab
Manzil, Raj Bagh, Srinagar
190001, J & K.

(Respondent)

Appellant by : Sh. P. N. Arora, Adv.
Respondent by : Sh. Charan Dass, Sr. D. R.
Date of Hearing : 10.07.2025
Date of Pronouncement : 18.08.2025

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of the Id. Addl./JCIT(A) Udaipur dated 23.12.2024 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the AO, Ward-3(1), Srinagar passed u/s 143(3) r.w.s. 147 of the Act, 1961 dated 30.03.2016.

2. There are six grounds of appeal preferred by the assessee in Form No. 36, but all the grounds relates to one single issue, that the Ld. first appellate authority has dismissed the appeal in *limine* without admitting the same and refusing to condone the delay in filing the appeal which is belatedly filed with a delay of more than three years, before the ld. first appellate authority.
3. In course of hearing the Ld. AR of the assessee submitted some copies of medical certificates issued by "*M Q Eye Foundation*", *Srinagar*, in the name of the assessee as reasons for delay in filing the first appeal and prays that the Ld. first appellate authority has not allowed an opportunity to the assessee to explain the delay before dismissing the appeal and if an opportunity is allowed the assessee is willing to explain the reasons for this inordinate delay of three years in filing the first appeal.
4. The Ld. DR has no objection, if the matter is remanded back to the Ld. first appellate authority.
5. We have heard the counsel of the assessee and we find that in Form No 35, the reasons for delay was stated to be *floods in the month of September 2014*, which indirectly has caused damage and loss of financial records, due to which the source of investments in mutual funds and share transactions could not be proved.
6. However, we fail to understand as to how the floods in the year 2014 can effect the filing of an appeal in the year 2019, against an assessment order passed in the

year 2016, u/s 143(3) dated 30/03/2016, where in course of assessment proceedings the assessee and his CA has appeared, filed return, produced financial documents along with audit reports, on the basis of which the assessment has been completed u/s 143(3) of the Act.

7. Now before us the assessee has filed some medical documents pertaining to the period 2016, as reasons for inordinate delay of more than three years in filing first appeal. We also take note that the Ld. first appellate authority has not allowed any opportunity to the assessee to explain the delay before refusing to admit the appeal, which is against the principles of justice.

8. As such we remand the matter back to the Ld first appellate authority to allow an opportunity to the assessee to explain the delay of more than three years and to show “*sufficient cause*” to the full satisfaction of the appellate authority, which is necessary for admission of the appeal and thereafter to take a judicious view as per provisions of law.

9. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 18.08.2025.

Sd/-
(Manoj Kumar Aggarwal)
Accountant Member

Sd/-
(Udayan Dasgupta)
Judicial Member

GP/Sr.PS

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

True Copy
By Order