



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

**BEFORE S/HRI GEORGE MATHAN, JUDICIAL MEMBER AND  
RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No.03/RAN/2025**

Assessment Year : 2016-17

Jayant Kumar, Flat No.702, Ostwal Oasis, Near Ostwal Sales Office, Kanakia Road, Mira Road (E), Mumbai- 401107	Vs.	National e-assessment centre/The Income Tax Officer, Ward-3(1), Patna
PAN/GIR No.ATQPK 5500 Q		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : None(Adjn.petition)

Revenue by : Shri Khubchand T Pandya, Id Sr. DR

**Date of Hearing : 21/08/2025**

**Date of Pronouncement : 21/08/2025**

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 28.10.2024 in Appeal No.CIT(A), NFAC/2015-16/10179423 for the assessment year 2016-17.

2. None appeared for the assessee. However, an adjournment petition dated 21<sup>st</sup> August, 2025 is filed by the assessee to adjourn the case to other

date. We reject the adjournment petition and proceed to decide the appeal of the assessee exparte. Shri Khubchand T Pandya, , Id Sr. DR represented on behalf of the revenue. Ld Sr DR submitted that in this case there was delay of 177 days in filing of appeal before the Id CIT(A) and the cause for delay was not sufficiently explained. Even before the Id CIT(A) except appearing once virtually, the assessee has not filed any evidences in support of the delay. Therefore, he prayed to uphold the order of the Id CIT(A)

3. We have heard Id Sr DR DR and perused the record of the case. A perusal of the order of the Id CIT(A) shows that the Id CIT(A) has dismissed the appeal of the assessee as barred by limitation. It was the submission before the Id CIT(A) that the appeal filed by the assessee was delayed by 177 days because of serious illness of family members on regular basis due to covid complications. It was submitted that non-filing of appeal before the Id CIT(A) was not intentional but due to reasonable cause. We also find that the assessee has appeared before the Id CIT(A) once in virtual mode and tried to convince the non-filing of appeal. However, the Id CIT(A) relying on various judicial pronouncements, as according to him, no sufficient cause was shown under section 249(3) of the Act for the failure to file the appeal within the prescribed period of limitation as contained under section 249(2) of the Act r/w section did not condone the delay in filing of appeal. In our considered opinion, such delay needs to be

condoned, because the assessee has been claiming that due to the illness of family members, the appeal was not filed within the time. In view of forgoing, we observe that there was no malafide intention of the assessee for delaying the appeal before the Id CIT(A). We also observe that due to above reasons, the assessment passed u/s.147 r.w.s 144B of the Act was not represented by the assessee. Therefore, we condone the delay of 177 days in filing the appeal before the Id CIT(A) and restore the issue to the file of the AO with the direction to pass fresh assessment order after considering the evidences and materials on record and after providing reasonable opportunity of being heard to the assessee and in accordance with law. We also direct the assessee to file all the evidences required for his assessment before the AO without fail.

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

Order dictated and pronounced in the open court on 21/08/2025.

Sd/-  
**(RATNESH NANDAN SAHAY)**  
**ACCOUNTANT MEMBER**

sd/-  
**(GEORGE MATHAN)**  
**JUDICIAL MEMBER**

Ranchi ; Dated 21/08/2025  
B.K.Parida, SPS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Arun Kumar Tiwari,  
Gamharia Block, Gamharia, Saraikela,  
Kharsawa, Jharkhand
2. Asst. Commissioner of Income Tax, Circle-  
1(1), C.H. Area, Jamshedpur
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT,
5. DR, ITAT, Ranchi
6. Guard file.  
//True Copy//

**By order**

Sr.Pvt.secretary  
**ITAT, Ranchi**

