



आयकर अपीलीय अधिकरण, राजकोट न्यायपीठ, राजकोट।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAJKOT BENCH: RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
And
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकरअपीलसं./ITA No.403/RJT/2025
(निर्धारणवर्ष/Assessment Year: (2014-15))

Sakinabai Saifuddin Makati C-2/333 GIDC Shanker Tekri, Udyog Nagar, Udyog Nagar S.O. Jamnagar-361004	बनाम /Vs.	Income Tax Officer, Ward-3(1), Jamnagar, Aaykar Bhawan, Jamnagar-361 005
स्थायी लेखासं./जीआइआरसं./PAN/GIR No.: AATPV770N		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारितकीओरसे/Appellant by : Shri Sanjeev Buddh, Ld. A.R.
राजस्वकीओरसे/Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. D.R.

सुनवाईकीतारीख/Date of Hearing : 06/08/2025
घोषणाकीतारीख/Date of Pronouncement : 19/08/2025

आदेश/ ORDER

Per, Dr. Arjun Lal Saini, Accountant Member:

Captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2014-15, is directed against the order under section 250 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) passed by the National Faceless Appeal Centre (NFAC), Delhi/Learned Commissioner of Income Tax (Appeals) (in short “Ld. CIT(A)”, dated 16.08.2024, which in turn arises out of an assessment order passed by the Assessing Officer u/s 144 r.w.s 143(3) of the Act, dated 17.11.2016.



2. The assessee has raised the following grounds of appeal:-

“1. The CIT(A) has erred in law by passed order against assessee u/s 250 for dismissing the appeal without going into the merits and fact of the case and failed to dispose off the case on merits without considering the fact of cases and mistakenly disposed off as if cash deposited in account as per CIT(A) order para 10 and 10.1.

2. The assessment order passed by the learned Assessing Officer is bad-in-law.

3. The learned Assessing Officer has erred in law by not giving reasonable opportunity of being heard to the appellant passing the order in hurried manner where the assessment is not near time barred.

4. Assessee has fully cooperated with the Assessing Officer for the completion of assessment and provided the complete details in short time, without any delay or default for hearing. Considering the old age of 76 years, default may be condoned.

5. The CIT(A) has erred passed order against assessee, on ground of get sufficient opportunity of being heard but the fact that appellant not aware of any communication from department under the unforeseen circumstances of AR, so appellant urge to restore back this order and all addition made by ITO. Appellant attaching the sufficient evidence to prove that this is not actual income taxable within the meaning of IT Act, which concealed from department but its capital receipt from LIC on maturity of policies, which are exempt under section 10(10D) of IT Act and properly disclosed in the return on income filed by the assessee.”

3. The appeal filed by the assessee, for Assessment Year 2014-15, is barred by limitation by 591 days. The assessee has moved a petition requesting the Bench to condone the delay.

4. Learned Counsel for the assessee, explained the reasons of delay that Personal health and family emergencies, was the main reason for delay. He stated that assessee`s father, Late Shri Chamanlal Buddh, aged 84, diagnosed with tuberculosis (TB) in early 2021, required complete family isolation and extensive care, after that he passed way. The assessee`s mother Late Smt. Kanchanben Buddh, aged 75, diagnosed with esophageal cancer stage 4 in 2022, required extensive care and undergone various scans, tests and treatments, surgeries in various hospitals in and



outside Gujarat. The assessee was involved in all aspect of her treatment and caregiving until her demise. The assessee`s father-in-law, Ramesh Pankhedkar, aged 84, being lone and aged senior citizen was also suffering from prostate cancers stage 4 and spread insider all body have been shifted to Jamnagar and living with me, being no one to take care of him on their side. He also underwent medical surgeries and treatment at Jamnagar and succumbed to death in 8th April 24. The assessee submitted before the Bench, the supporting medical records and death certificates of all three to support the above. Owing to the above, the assessee suffered excessive mental stress and diagnosed with hypertension, absence from work has been affecting the routine office work and assessee was unable to respond to several notices issued by CIT(A) on various dates during that period. The extraordinary circumstances significantly affected assessee`s mental ability to diagnosis the priority against the family duties resulting into the image of not responding to any notices or submitting any documents for hearing or taking timely professional action. Therefore, ld. Counsel submitted that there was genuine hardship and no mala fide intention in filing the appeal late, hence, in the interest of justice, the delay should be condoned.

5. On the other hand, Ld. Sr. DR for the Revenue submitted that if the delay pertains to pandemic period, Covid-19, then it should be condoned, as per the direction of Hon'ble Supreme Court in M.A. No.665/2021, otherwise, such a huge delay should not be condoned. The Ld. Senior DR for the Revenue submitted that it was the responsibility of assessee to file appeal on time, and the age- old parents and father-in-law of assessee were died because of their various ailments, which should not be reason to condone the delay. The assessee, himself, was not feeling any illness,



hence, in the peculiar circumstances, assessee has failed to explain the sufficient cause, therefore delay should not be condoned.

6. We have heard both the parties on this preliminary issue. The learned Counsel explained the delay, stating that the entire above period of delay, the assessee was engaged in arranging medical treatment for his aged old parents and his father-in-law. The appeal was filed late by 591 days on 13-06-2025, before this Tribunal, due to continuous ill health of age- old parents (father and mother) and father-in-law of assessee. The father and mother of the assessee, both died in this period. Hence there was complete tension environment in the family of the assessee. That is, parents and father-in-law were suffering for a long period with various ailments, and have ultimately died (death certificates submitted before the Bench). Due to these continuous unfortunate events, there was tension environment in the family. Therefore, such delay of 591 days, have occurred in filing the appeal, which should be condoned in the interest of justice.

7. It should be noted that the legislature has provided time limits for certain obligations under the Act and these time limits have to be observed. It is compliance requirements imposed by law in the interest of proper regulation of the Act. Be that as it may, we have to do justice and the Hon'ble Supreme Court in the case of Collector, Land Acquisition vs Mst. Katiji and others, reported in 167 ITR 471, (1988 SC 897) (7) observes

“4. When substantial justice and technical considerations are pitted against each other, cause of substantial justice deserves to be preferred for the other side cannot claim to have vested right in injustice being done because of a non-deliberate delay.”



8. When we weigh these two aspects then the side of justice becomes heavier and casts a duty on us to deliver justice. Therefore, as the Id. Counsel adverted our attention to the reasons for condonation of delay and urged for a benign view and sought condonation of delay of 591 days in filing the appeal before the Tribunal. A perusal of the reasons and sufficient cause explained by the Id. Counsel for the assessee, gives us an impression of existence of mitigating circumstances to enable us to exercise our discretion in favour of the assessee. We, therefore, condone the delay of 591 days and admit the appeal for hearing.

9. On merit, At the outset, Ld. Counsel for the assessee submitted that during the appellate proceedings, assessee had not appeared before Ld. CIT(A) due to continuous illness of family members of the assessee, and could not furnish relevant documents. The tax consultant of the assessee also did not inform the assessee. The Ld. Counsel for the assessee submitted that now the assessee is ready with the documents and details and wants to furnish the details and documents before lower authorities. The Ld. Counsel, therefore, prayed before the Bench that one more opportunity should be given to the assessee to plead his case before Ld. CIT(A).

10. The Id. Sr-DR of the Revenue, did not raise any objection, if the matter is remitted back to the file of the Id.CIT(A).

11. We have heard both the parties and gone through materials available on record. We note that Id. CIT(A) has not decided the issue in respect of the grounds raised by the assessee, in Memo of Appeal, as per the mandate of provisions of section 250(6) of the Act. The Ld. Counsel of the assessee, requested the Bench to set- aside the order of CIT(A) and requested the Bench that matter may be remitted back to the file of the



assessing officer for fresh adjudication and ld. Counsel undertook the responsibility that all the details would be filed before A.O., if another opportunity is granted to the appellant. The Ld. Sr-DR has also no objection, if the matter is restored to the file of A.O. In view of the above facts, we deem it proper to set aside the order of CIT(A) and restore the matter back to the file of Assessing Officer for fresh adjudication after granting adequate and fair opportunity of being heard to the assessee. It is needless to say that assessee will be at liberty to adduce any evidences, as deemed relevant before the Assessing Officer, at the time of proceedings, in consequence to this order and the Assessing Officer shall allow the assessee, adequate opportunity of being heard and to make relevant submissions, and then pass a speaking order, which is fair and judicious. Accordingly, appeal of assessee is allowed for statistical purposes.

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

Order is pronounced on 19/08/2025 in the Open Court.

Sd/-
(DINESH MOHAN SINHA)
न्यायिकसदस्य/**Judicial Member**
राजकोट/Rajkot

Sd/-
(DR. ARJUN LAL SAINI)
लेखासदस्य/ **Accountant Member**

दिनांक/ Date: 19/08/2025
DKP Outsourcing Sr. P.S.

आदेशकीप्रतिलिपिअग्रेषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकरआयुक्त/ CIT
- आयकरआयुक्त(अपील)/ The CIT(A)
- विभागीयप्रतिनिधि, आयकरअपीलीयआधिकरण, राजकोट/ DR, ITAT, RAJKOT
गार्डफाईल/ Guard File

By order/आदेशसे,



सहायकपंजीकार
आयकरअपीलीयअधिकरण, राजकोट