

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

**BEFORE SH. UDAYAN DASGUPTA, JUDICIAL MEMBER
AND SH. KHETTRA MOHAN ROY, ACCOUNTANT MEMBER**

I.T.A. No. 86/Asr/2025
Assessment Year: 2010-11

Darshan Singh
S/o Balwant Singh,
Patto Didar Singh Wala,
Nihal Singh Wala, Distt. Moga.
Punjab142001

Vs.

Income Tax Officer,
Ward 1, Moga

[PAN: BBDPS 5850B]

(Appellant)

(Respondent)

Appellant by : None
Respondent by : Sh. Charan Dass, Sr. D. R.
Date of Hearing : 20.08.2025
Date of Pronouncement : 22.08.2025

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of the Id. CIT (A) NFAC, Delhi dated 20.12.2024 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the AO, Ward 1, Moga passed u/s 147 r.w.s. 144 of the Act, 1961 dated 10.11.2017.

2. There are three grounds of appeal taken by the assessee in Form No. 36 and the main objection of the assessee is that the appeal has been dismissed by the Id. first appellate authority without admitting the same for hearing on merits, refusing to condone the delay in filing of the appeal by 771 (seven hundred seventy one) days. There has not been any representation in the court neither by the assessee nor by the Id. AR, even though notices of hearing have been issued through e-mail id as stated in Form No. 36.

3. We find from the records that there has been a delay in filing the appeal before the Id. first appellate authority and from the copy of the SOF and grounds of appeal filed before the Tribunal, it is learnt that the assessee is an old persons residing in USA since the year 2010 and he has not received any information or any notice or order from the income tax department till 2020, which has resulted in his delay in filing the appeal before the Id. first appellate authority. It is further stated that the assessee came to know about the assessment order in the month of *January, 2020* and thereafter obtaining the certified copy of order belatedly he has preferred the appeal before the Id. first appellate authority on *20th February, 2020*. It is further observed that the assessee has also *deposited 20% of the outstanding tax* as per CBDT guidelines amounting to *Rs.3.43 lakhs* (pending first appeal). We find that the intention of the assessee is bonafide, and he must have been prevented by sufficient cause from approaching the appellate authority within the time frame.

4. However, we are of the opinion that the delay in filing the appeal needs to be satisfactorily explained before the ld. first appellate authority and in the instant case, the assessee has not been allowed any opportunity to explain the reasons for his delay before rejecting or dismissing the appeal.

5. The ld. DR relied on the order of the ld. CIT(A) but he has no objection if the matter is remanded back to the ld. first appellate authority for the purpose of granting an opportunity to the assessee to explain the reasons for the delay.

6. We have heard the ld. DR and consulted the materials on record and we are of the opinion that the principles of justice will be served if the matter is remanded back to the files of the ld. first appellate authority to allow the assessee or his AR to explain the delay of 771 (seven hundred and seventy one) days to the satisfaction of the appellate authority and thereafter on satisfactory explanations of the same, the matter may be taken up for disposal on the grounds contained in Form No. 35 on merits of the case.

7. The assessee is also directed to file all documentary evidences and submissions and explanations for proper disposal of the appeal and to fully cooperate in appeal proceedings.

8. The assessee will be allowed reasonable opportunity of being heard and notices to be issued as per provisions of section 282 of the Act, (read with Rule 127

of the I.T. Rules), and also through the e-mail id *contained in Form No. 35* and also in the e-mail of his Id. AR mogatax@gmail.com.

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

Order pronounced in open court as on 22.08.2025.

**Sd/-
(Khettra Mohan Roy)
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