

**IN THE INCOME TAX APPELLATE TRIBUNAL 'GUWAHATI' BENCH, GUWAHATI**

**BEFORE SHRI RAJESH KUMAR, AM  
AND  
SHRI MANOMOHAN DAS, JM**

**ITA No. 162/GTY/2024  
(Assessment Year:2017-18)**

**Pawan Kumar Agarwala,**  
House No.19, Aaykar Bhavan/L4,  
GS Road, Tarun Nagar,  
Assam-781005

**(Appellant)**

**Vs.**

**ACIT, Circle-4,**  
Aaykar Bhavan, Christian  
Basti, GS Road,]  
Assam-781005

**(Respondent)**

**PAN No. ABVPA5961E**

**Assessee by** : Uttam Kumar Borthakur, AR

**Revenue by** : Shri Kausik Ray, DR

**Date of hearing:** 21.07.2025

**Date of pronouncement:** 27.08.2025

**ORDER**

**Per Rajesh Kumar, AM:**

This appeal preferred by the assessee against the order of the Commissioner of Income-tax (Appeals)-9, Mumbai (hereinafter referred to as the "Ld. CIT(A)") dated 29.05.2024 for the A.Y. 2017-18.

02. At the outset, the Learned Council of the assessee submitted before us that the Learned CIT (A) has passed the appellate order dismissing the appeal in Limine without condoning the delay of 35 days, which was on account of bona fide and genuine reasons. The Id. Counsel for the assessee submitted that the order passed by the Learned CIT (A) is in violation of the principles of natural justice and fair play and accordingly, the assessee need to be given one more opportunity of

hearing before the Learned CIT (A) by restoring the issue back to the file of the Learned CIT (A).

03. The learned DR on the other hand did not object for the same.
04. After hearing the rival contentions and perusing the materials available on record, we find that the order has been passed by Id. CIT(A) dismissing the appeal in Limine without condoning the delay of 35 days. As we found the reasons to be genuine and bona fide, therefore, delay is condoned and restore the appeal to the file of the Learned CIT (A) with a direction to decide the same on merit, after affording reasonable opportunity of hearing to the assessee.
05. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 27.08.2025.

Sd/-  
(MANOMOHAN DAS)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 27.08.2025

*Sudip Sarkar, Sr.PS*

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

True Copy//

BY ORDER,

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Guwahati