

IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI BENCH, GUWAHATI
(VIRTUAL HEARING AT KOLKATA)

SHRI MANOMOHAN DAS, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

I.T.A. No. 99/GTY/2025
Assessment Year: 2020-21

&

I.T.A. No. 100/GTY/2025
Assessment Year: 2021-22

Keerti Flour Mills,

Garodia Mansion, SRCB Road,
Fanc Bazar, Guwahati - 781001
[PAN: AAKFK2043F]

.....**Appellant**

vs.

Income Tax Officer,
Ward 1(3), Guwahati

Aayakar Bhawan, Christian Basti,
G.S. Road, Guwahati - 781005

..... **Respondent**

Appearances by:

Assessee represented by : Sunil Sharma, AR
Department represented by : Kausik Ray, JCIT

Date of concluding the hearing : 12.08.2025

Date of pronouncing the order : 21.08.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. This is a batch of two appeals of the same assessee for Assessment Years (A.Y.) 2020-21 and 2021-22.

1.1 These appeals arise from orders dated 21.02.2025 (in both cases), passed by the Ld. Additional/Joint Commissioner of Income Tax (Appeals) [hereafter "the Ld. Addl./JCIT(A)]-4, Mumbai, under Section 250 of the

Income Tax Act, 1961 (hereafter “the Act”). For the sake of convenience both these appeals are being dealt with through a single order.

1.2 Right at the outset, the Ld. AR clearly mentioned that for both the years the Ld. CIT(A) has not condoned the delay of 454 days and 180 days respectively (for A.Ys 2020-21 and 2021-22). It was averred that the delay happened because of COVID Pandemic and prolonged illness of the principal persons (Shri Dilip Garodia). The Ld. AR mentioned that these facts were duly placed before the first appellate authority and it was also prayed before him that the deduction under Section 80IE of the Act was due to the assessee and should have been allowed. The Ld. AR stated that due to non-condonation of delay by the first appellate authority, the assessee has been denied a justifiable claim under Section 80IE of the Act. The Ld. AR pleaded that the impugned order should be set aside and either his claim should be adjudicated on merit by this Bench or the matter could be, alternatively, remanded back to the file of Ld. AO for fresh assessment under Section 143(1) of the Act.

1.2 The Ld. DR had no objection in case these matters were to be remanded back for fresh consideration.

2. We have carefully considered the rival submissions and have gone through the records before us. It is felt that in the interest of substantive justice, the assessee deserves a chance to present the facts to enable him to claim to benefit of section 80IE of the Act. To this extent, we condone the delay for both the years before the first appellate authority and thereafter set aside both the impugned orders. We remand these cases back to the Ld. AO for fresh assessment after giving an opportunity of being heard to the assessee under the provision of section 143(1)(a), first proviso thereon. We direct accordingly,

3. In result, both these appeals are allowed for statistical purposes.

Order pronounced on 21.08.2025

Sd/-
[Manomohan Das]
Judicial Member

Sd/-
[Sanjay Awasthi]
Accountant Member

Dated: 21.08.2025

AK, Sr. PS

Copy of the order forwarded to:

1. The Appellant
2. The Respondent
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches