

**IN THE INCOME TAX APPELLATE TRIBUNAL  
JABALPUR BENCH "SMC", JABALPUR**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

I.T.A. No.160/JAB/2024  
Assessment year:2014-15

Anil Kumar Gupta Gurhai Bazar, Huzur, Rewa. PAN:AUAPG6233H (Appellant)	Vs.	Income Tax Officer, Ward-1, Rewa.  (Respondent)
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Appellant by	Shri Sapan Usrethe, Advocate
Respondent by	Shri N. M. Prasad, Sr. D.R. 1

**ORDER**

(A) This appeal vide I.T.A. No.160/JBP/2024 has been filed by the assessee for assessment year 2014-15 against impugned appellate order dated 09/05/2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1064773097(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) This appeal has been filed by the assessee, beyond time limit prescribed under section 253(3) of IT Act. The assessee has submitted application for condonation of delay in filing of the appeal pleading that the delay was unintentional and beyond the control of the assessee and has

requested to admit the appeal for hearing. The learned Sr. Departmental Representative for Revenue did not express any objection to assessee's application for condonation of delay in filing of the appeal. In view of the foregoing, and in specific facts and circumstances of the present appeal before us, the delay in filing of this appeal is condoned; and the appeal is admitted for hearing.

(C) The facts of the case, in brief, are that the assessee is an individual and filed his return of income for the year under consideration on 27/03/2015 declaring total income of Rs.1,92,700/-. The Assessing Officer processed the return and passed assessment order u/s 147 read with section 144/144B of the Act on 23/03/2022, determining the total income of the assessee at Rs.6,62,950/- by making addition of Rs.4,70,250/- under section 56(2)(vii)(b) of the Act. Being aggrieved, the assessee filed appeal in the office of learned CIT(A). Vide impugned appellate order dated 09/05/2024, the assessee's appeal was dismissed by the learned CIT(A) on the ground of limitation and did not decide the assessee's appeal on merits.

(D) At the time of hearing before us, learned A.R. for the assessee submitted that there was sufficient cause behind filing the appeal belatedly before the learned CIT(A). He also submitted that the appeal of the assessee has been dismissed without providing reasonable opportunity of being heard. He drew our attention to records and pleaded that the appellant had sufficient cause, within the meaning of section 249(3) of the Act, for not filing appeal in the office of learned CIT(A) within time frame mentioned in section 249(2) of the Act. He further submitted that there was no mala-fide intention behind filing the appeal belatedly. Moreover, he contended that in view of these submissions, the delay in filing of appeal in the office of the learned CIT(A) deserved to be condoned. The learned

Departmental Representative expressed no objection to the submissions made by learned A.R. for the assessee that the assessee had sufficient cause for not filing appeal in the office of the learned CIT(A). In view of the foregoing, we are satisfied within the meaning of section 249(3), that the assessee had sufficient cause for not presenting the appeal in the office of the learned CIT(A) within prescribed time limit. Accordingly, it is held that this was a fit case for the learned CIT(A) to condone the delay in filing of the appeal in his office and to admit the appeal for decision on merits.

(E) In view of the foregoing, we set aside the impugned appellate order. The learned CIT(A) is directed to condone the delay in filing of appeal in the office of learned CIT(A); and to admit the appeal. The learned CIT(A) is further directed to pass de novo order, which should be a speaking order on merits, on various grounds of appeal in the assessee's appeal filed in the office of the learned CIT(A).

(F) In the result, the appeal of the assessee is partly allowed for statistical purposes.

(Order pronounced in the open court on 28/08/2025)

Sd/.  
**(ANADEE NATH MISSHRA)**  
**Accountant Member**

Dated:28/08/2025  
\*Singh

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T., Jabalpur