

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

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.101/JAB/2025
Assessment year:2017-18

Safari Sales and Services 1132/2, Yadav Colony, Swami Vivekanand Ward No.21 Jabalpur. PAN:ACHFS5186N (Appellant)	Vs.	Income Tax Officer, Ward-1, Satna. (Respondent)
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Appellant by	Shri Anil Kumar Gupta, C.A.
Respondent by	Shri Alok Bhura, Sr. D.R.

ORDER

(A) This appeal vide I.T.A. No.101/JBP/2025 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 26/03/2025 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1075073143(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) The facts of the case, in brief, are that the assessee filed original return of income for the year under consideration on 30/10/2017 showing

income of Rs.3,22,120/-. Subsequently, the assessee filed revised return on 30/10/2017 showing income of Rs.3,22,120/-. The Assessing Officer completed the assessment and passed assessment order on 25/03/2022 under section 147 read with section 144B of the Income Tax Act, 1961 ("the Act" for short) and determined the total income of the assessee at Rs.29,12,120/- by making addition of Rs.29,12,120/- on account of unexplained money u/s 69A of the Act. Being aggrieved, the assessee filed appeal in the office of learned CIT(A). Vide impugned order dated 26/03/2025, the assessee's appeal was dismissed by the learned CIT(A) in limine on limitation ground, without going into merits of the appeal

(C) At the time of hearing, learned A.R. for the assessee submitted that it was a fit case for condonation of delay in filing of appeal in the office of the learned CIT(A); and further that the assessee was not provided reasonable opportunity. He requested to set aside the dispute to the file of the Assessing Officer. The learned D.R. expressed no objection; and left the matter to the discretion of the Bench. Both sides have been heard. Materials available on record have been perused. The learned CIT(A) dismissed the assessee's appeal on limitation ground, treating the assessee's appeal as time barred. The assessee's application for condonation of delay was not considered favourably by learned CIT(A). From the records, it is evident that there was sufficient cause, within the meaning of section 249(3) of the Act because of which the assessee could not file appeal in the office of learned CIT(A) within time frame mentioned in section 249(2) of the Act. 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. The Assessing Officer has also not provided reasonable opportunity to the assessee to present its case before him. In

view of the submissions made; the delay in filing of appeal in the office of the learned CIT(A) is condoned; and the issues in dispute are restored back to the file of Assessing Officer with the direction to pass de novo order in accordance with law after providing reasonable opportunity to the assessee.

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

(Order pronounced in the open court on 29/08/2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:29/08/2025

*Singh

Copy of the order forwarded to :

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