

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

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

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष  
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

**आयकर अपील सं./ITA Nos.467 & 468/RPR/2025  
निर्धारण वर्ष / Assessment Years : 2013-14 & 2014-15**

Shailesh Jaiswal  
H N 109, Main Road,  
Rewatpur, Post-Dhandapur,  
Balrampur (C.G.)-497 116  
PAN: AITPJ9568K

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer-1,  
Ambikapur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : None  
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 01.09.2025

घोषणा की तारीख / Date of Pronouncement : 01.09.2025

**आदेश / ORDER****PER PARTHA SARATHI CHAUDHURY, JM**

The captioned appeals preferred by the assessee emanates from the respective orders of the Ld.CIT(Appeals)/NFAC, Delhi dated 30.05.2025 and 29.05.2025 for the assessment years 2013-14 & 2014-15 as per the grounds of appeal on record.

2. As the facts and issue involved in the captioned appeals are identical and similar, therefore, both these cases are heard together and disposed of vide this consolidated order.

3. At the time of hearing, none appeared on behalf of the assessee. The matters were heard after recording the submissions of the Ld. Sr. DR and on careful examination of the material available on record.

4. First, I shall take up the appeal filed by the assessee in ITA No.467/RPR/2025 for A.Y.2013-14 for adjudication.

5. In this case, the Ld. CIT(Appeals)/NFAC had dismissed the appeal in limine on the ground of delay itself. On perusal of the order of the Ld. CIT(Appeals)/NFAC, it is noted that though the Ld. CIT(Appeals)/NFAC calculated the delay involved in filing of the appeal before it by the assessee of 1851 days, however, the assessee claimed that as per date of

service of order on 11.12.2023, the delay involved in filing the appeal is 45 days. As regards the delay, the assessee has stated before the First Appellate authority as follows:

“Respected Sir, due to health issue, I am unable to file appeal on due time there is delay of around 45 days. It is humbly prayed that based upon the totality of the circumstances mentioned above this Hon’ble CIT(Appeals) may be pleased to consider the prayer of the complainants in granting the condonation for delay in appearing before this Hon’ble CIT(Appeals) for justice and equity.”

6. As per the order of the First Appellate Authority, the Ld. CIT(Appeals)/NFAC ultimately considered the delay involved in the appeal of 1851 days instead of 45 days as claimed by the assessee. Therefore, first it has to be ascertained by the Ld. CIT(Appeals)/NFAC what are the exact days of delay through necessary enquiry and accordingly on considering the submissions of the assessee, the merits for condonation of such delay has to be decided first. Accordingly, I set-aside the order of the Ld. CIT(Appeals)/NFAC and remand the matter to its file to come out with a speaking order u/s.250(4) & (6) of the Income Tax Act, 1961 ( for short ‘the Act’).

7. As per the above terms grounds of appeal raised by the assessee are allowed for statistical purposes.

8. In the result, appeal of the assessee in ITA No.467/RPR/2025 for A.Y.2013-14 is allowed for statistical purposes.

**ITA No.468/RPR/2025**  
**A.Y.2014-15**

9. In this case, it is noted that the Ld.CIT(Appeals)/NFAC recorded that there is delay of 186 days. It is observed by the Ld. CIT(Appeals)/NFAC that the assessee had provided general explanation regarding condonation of such delay. It is the onus on the part of the assessee to explain sufficient reasons which resulted in late filing of the appeal before the Ld. CIT(Appeals)/NFAC. In this case, the assessee has given generalized statement.

10. I am of the considered view that Section 249(3) r.w. provisos of the Income Tax Act, 1961 (for short 'the Act') provides an opportunity to the assessee to bring forth before the Ld. CIT(Appeals)/NFAC reasons for delay for non-compliance of law of limitation and if such sufficient reasons were provided and the Ld. CIT(Appeals)/NFAC was satisfied, then in such circumstances, delay can be condoned by the first appellate authority. Further, if I read Section 249(3) r.w. provisos a/w. 250(4) & (6) of the Act, it becomes incumbent on the part of the Ld. CIT(Appeals)/NFAC to also make necessary enquiry regarding contentions made by the assessee. Therefore, the assessee shall furnish specific reasons and sufficiency regarding merits for condoning the delay and once such statements have been submitted by the assessee then the Ld. CIT(Appeals)/NFAC shall consider the merits of such condonation petition and decide as per law.

Accordingly, I set-aside the order of the Ld. CIT(Appeals)/NFAC and remand the matter back to its file to pass a speaking order in terms with Section 249(3) r.w. provisos r.w. Section 250(4) & (6) of the Act.

11. As per the above terms grounds of appeal raised by the assessee are allowed for statistical purposes.

12. In the result, appeal of the assessee in ITA No.468/RPR/2025 for A.Y.2014-15 is allowed for statistical purposes.

13. In the combined result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in open court on 1<sup>st</sup> day of September, 2025.

Sd/-

**(PARTHA SARATHI CHAUDHURY)**

**न्यायिक सदस्य/JUDICIAL MEMBER**

रायपुर / Raipur; दिनांक / Dated : 01<sup>st</sup> September, 2025.

SB, Sr. PS

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच,  
रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

**// True Copy //**

Senior Private Secretary

आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur