



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
PATNA SMC BENCH, PATNA**

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No.307/Pat/2025**  
Assessment Year : 2014-15

Narendra Kumar Khatri, Prop. Sri Jewellery House Manisha Complex, Bakerganj, Patna	Vs.	Income Tax Officer, Ward 5(3), Patna
PAN/GIR No. AFXPK 7161 G		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Sujay Sen, Adv, Adv  
Revenue by : Shri Ashwani Kumar, Sr. DR

**Date of Hearing : 01/09/2025**  
**Date of Pronouncement : 01/09/2025**

**ORDER**

**Per Bench**

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NAFC), New Delhi NFAC), Delhi dated 20.2.2023 in Appeal No. CIT(A), Patna-2/10110/2016-17 passed for Assessment Year 2014-15.

2. Shri Sujay Sen, Id. AR appeared for the assessee and Shri Aswani Kumar, Id. Sr DR appeared for the revenue.

3. The appeal is time barred by 801 days. The assessee has filed condonation petition dated 30.6..2025, stating that the assessee did not receive notices issued by NFAC between 2020 to 2022, as the registered email address (khatrinarendra [302@gmail.co](mailto:302@gmail.co)) faced technical issues, and no hard copy of notices were also received. It was submitted that the assessee was unaware of the dismissal of the appeal filed before the Id. CIT(A) and, therefore, there was delay of 801 days. It was submitted that there was no malafide intention to cause delay in filing the appeal. It was prayed that the delay be condoned and the appeal be restored to the file of the Id. CIT(A) for fresh adjudication.

4. In reply, Id. Sr DR did not object to the prayer of Id. AR of the assessee.

5. We have heard the rival contentions and perused the material available on record. The contention of Id. AR is that the email address of the assessee was not functional and, therefore, notice of hearing issued by the Id. CIT(A) was not responded. Even if there was no hard copy of notice issued to the assessee. By delaying the appeal, the assessee would not get any benefit rather he will suffer financial as well as legal complications. In view of above, we are satisfied that there was reasonable cause in not filing the appeal within the due date and, accordingly, condone the delay of 801 days and admit the appeal for adjudication.

6. A perusal of the impugned order clearly shows that as there was no response to the notices to substantiate the claim with documentary evidences and submissions, Id CIT(A) dismissed the appeal filed by the assessee without going into the merits of the case. Before us, Id AR undertakes that the assessee will cooperate the proceedings, if the matter is restored back to the file of the Id. CIT(A). Considering the facts and circumstances of the case, we are inclined to set aside the order passed by the Id. CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of the Id. CIT(A) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the Id. CIT(A), failing which the AO shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes

7. In the result, appeal of the assessee stands allowed for statistical purposes.

Order dictated and pronounced in the open court on 01/09/2025.

Sd/-  
**(RAJESH KUMAR)**  
**ACCOUNTANT MEMBER**

sd/-  
**(GEORGE MATHAN)**  
**JUDICIAL MEMBER**

Kolkata : Dated 01/9/2025  
B.K.Parida, Sr. PS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Narendra Kumar Khatri, Prop. Sri Jewellery House Manisha Complex, Bakerganj, Patna
2. The Respondent : Income Tax Officer, Ward 5(3), Patna
3. The CIT(A)-,NFAC
4. Pr.CIT-
5. DR, ITAT, Patna
6. Guard file.  
//True Copy//

**By order**

Asst.Registrar,  
**Itat, Patna**

