

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'SMC' BENCH : BANGALORE**

**BEFORE SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER  
AND  
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

<b>ITA No. 412/Bang/2025</b>
<b>Assessment Year : 2017-18</b>

Shri Venkata Satyanarayana Reddy Kovvury, No. 36 C Bhattara Hanchinal Camp, Heroor, Gangavathi, Karnataka - 583 268. <b>PAN: DATPK7254L</b>	<b>Vs.</b>	The Income Tax Officer, Ward - 1, Koppal.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Shri Srinivasa G & Shri N.V. Bhat, CA
Revenue by	:	Shri Ganesh R Ghale, Standing Counsel for Dept.

Date of Hearing	:	10-07-2025
Date of Pronouncement	:	28-08-2025

**ORDER**

**PER SOUNDARARAJAN K., JUDICIAL MEMBER**

This is an appeal filed by the assessee challenging the order of NFAC, Delhi dated 02/02/2024 in respect of the A.Y. 2017-18.

**2.** The assessee is an agriculturist and earned income from the said agricultural activities. The assessee had not filed his return of income for the reason that the income earned are all agricultural income. The assessee

not responded to the various notices issued by the AO seeking the details for the cash deposits made into their bank account and therefore an assessment u/s. 144 was made by the AO. The assessee filed an appeal before the Ld.CIT(A) and even though several notices were issued, the assessee had not appeared before the Ld.CIT(A) and therefore the Ld.CIT(A) had dismissed the appeal ex-parte. The assessee challenged the said order before this Tribunal with a delay of 302 days.

**3.** The assessee filed an application to condone the said delay and submitted that he was diagnosed with blood cancer during the year 2020 and took treatment till date. The assessee therefore submitted that the tax works were given to an ITP but the ITP had not followed up the appeal before the Ld.CIT(A) and therefore the appeal was decided ex-parte. The assessee also submitted that in view of his ill health, the delay has been occurred. The assessee also filed additional grounds and also enclosed the documents in support of his case that he has received agricultural income and also he was diagnosed with cancer and also enclosed the medical records to show that he is taking treatment.

**4.** We have considered the reasons stated by the assessee for the non-appearance before the authorities as well as for the delay in filing the appeal before this Tribunal. We have also gone through the clinical records submitted by the assessee. After going through the said documents, medical records and the additional grounds of appeal, we are of the view that the assessee should be granted an opportunity to appear before the AO and canvas his case before him. We, therefore set aside the order of the authorities below and remitted this issue to the file of the AO for fresh consideration. The assessee is also permitted to furnish the documents in support of his claim and the AO is directed to do the assessment after considering the documents filed by the assessee and also after hearing the assessee.

5. In the result, the appeal filed by the assessee is partly allowed.

Order pronounced in the open court on 28<sup>th</sup> August, 2025.

Sd/-  
(LAXMI PRASAD SAHU)  
Accountant Member

Sd/-  
(SOUNDARARAJAN K.)  
Judicial Member

Bangalore,  
Dated, the 28<sup>th</sup> August, 2025.  
/MS /

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|---------------|------------------------|
| 1. Appellant  | 2. Respondent          |
| 3. CIT        | 4. DR, ITAT, Bangalore |
| 5. Guard file | 6. CIT(A)              |

By order

Assistant Registrar,  
ITAT, Bangalore