

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

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

<b>ITA No. 1158/Bang/2025</b>
<b>Assessment Year : 2018-19</b>

M/s. Yashodhara heights, Shop no. 2, VV Hostel Complex, Opp. Veterinary Hospital, Sedam Road, Kalaburgi, Karnataka – 585 104. <b>PAN: AACFY0881H</b>	<b>Vs.</b>	The Income Tax Officer, Ward – 1 & TPS, Gulbarga.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Shri Gokul H.R, Advocate
Revenue by	:	Shri Subramanian S, JCIT-DR

Date of Hearing	:	21-08-2025
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 21/03/2025 in respect of the A.Y. 2018-19.

**2.** The AO based on the information available in the ITBA system, had initiated proceedings u/s. 148 of the Act since the assessee had purchased an immovable property for a sale consideration of Rs. 1,10,00,000/-. Thereafter, notices u/s. 142(1) and 143(2) were issued for which the

assessee had not filed any details. Thereafter a show cause notice was issued and at that time, the assessee submitted that all the partners have brought capital and purchased the said plot. The assessee had not furnished any details about the said facts. Therefore the AO had confirmed the assessment and treated the purchase of the immovable property as unexplained investment u/s. 69 of the Act.

**3.** As against the said order, the assessee filed an appeal before the Ld.CIT(A) with a delay of 211 days. The assessee also filed an application to condone the said delay. The Ld.CIT(A) considered the said application and not satisfied with the reasoning given by the assessee, rejected the said delay condonation application and dismissed the appeal.

**4.** As against the said order, the assessee is in appeal before this Tribunal.

**5.** At the time of hearing, we find that the Registry had alleged that there is a delay of 720 days in filing the appeal before this Tribunal. The Ld.AR submitted that there is no delay in filing the appeal since the Ld.CIT(A) order is dated 21/03/2025 but mistakenly in form no. 36, the date of the order has been mentioned as 21/03/2023. Therefore the registry had taken the date of service of the order as 21/03/2023 and calculated the delay in filing the appeal before this Tribunal. The Ld.AR drew our attention to the order of the Ld.CIT(A) which is dated as 21/03/2025 and therefore submitted that there is no delay in filing the appeal.

**6.** We have also perused the order of the Ld.CIT(A), form 36 and the order sheet in which the Registry has noted as 720 days delay and after going through the records, we find that the assessee had wrongly mentioned the year of the Ld.CIT(A) order as 2023 instead of 2025. If we take the date of service of the Ld.CIT(A) order as 21/03/2025, the present appeal filed on 20/05/2025 is in order and no delay has been occurred.

**7.** At the outset, we find that the order of the Ld.CIT(A) is not made on merits but only for the reason that the delay of 211 days were not properly explained. At the time of hearing, the Ld.AR also field some medical reports to show that the person in-charge was hospitalised and therefore the appeal before the Ld.CIT(A) could not be filed in time.

**8.** Considering the said facts and circumstances and also the fact that the person in-charge to look after the tax matters was hospitalised during the said period, there was a delay of 211 days in filing the appeal before the Ld.CIT(A). We, therefore accepted the reasons stated by the assessee and also taken on record the medical reports and allow the appeal filed by the assessee by condoning the delay of 211 days in filing the appeal before the Ld.CIT(A). We, therefore set aside the order of the Ld.CIT(A) and remit the issue to the file of the Ld.CIT(A) to decide the issue afresh on merits, after hearing the assessee.

**9.** In the result, the appeal filed by the assessee is allowed for statistical purposes.

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 /

Copy to:

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

By order

Assistant Registrar,  
ITAT, Bangalore