IN THE INCOME TAXPPELLATE TRIBUNAL,
PATNA BENCH, PATNA

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

ITA No.64/Pat/2025
Assessment Year : 2018-19

Ranjan Kumar Sharma, S/O. Shyama Sharma Shyampur, Adapur, East Champaran-845301	Vs.	Assessment Unit, Income Tax Department,
PAN/GIR No. drpps 9579 r		
(Appellant)	..	(**Respondent**)

Assessee by : None (Adjn.petition)
Revenue by : Shri Ashwani Kumar, Sr. DR

Date of Hearing : 02/09/2025
Date of Pronouncement : 02/09/2025

O R D E R

Per Bench

The present appeal is directed at the instance of assessee against the order of ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NAFC), New Delhi NFAC), Delhi dated 17.12.2024 in Appeal No.NFAC/2017-18/10263675 passed for Assessment Year 2018-19.

2. None appeared on behalf of the assessee. However, an adjournment petition has been filed by the assessee to adjourn the matter to 4.9.2025. Considering the facts of the case, we reject the adjournment petition and proceed to decide the appeal exparte after hearing ld Sr DR.

3. A perusal of the order of the ld CIT(A) shows that the ld CIT(A) has not condoned the delay of 85 days and dismissed the appeal of the assessee on account of delay in filing the appeal. The assessee has given reasonable cause for filing the appeal delay of 85 days. It is also noticed that the assessee has not represented before the ld CIT(A). This being so, we are of the view that the delay in filing the appeal is liable to be condoned and we do so. It is also noticed that the assessee has not represented before the Assessing Officer also. In these circumstances, so as to grant the assessee an opportunity to substantiate his case and considering the contumacious attitude of the assessee, the issues in this appeal are restored to the file of the Assessing Officer for readjudication subject to the condition that the assessee pays a cost of Rs.1,00,000/-(Rupees one lakh only) to "Bihar State Legal Services Authority, Patna" within 60 days from the date of this order. .Shall the assessee not pay the cost within the prescribed period, the order of ld CIT(A) is confirmed.

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

Order dictated and pronounced in the open court on 02/09/2025.

Sd/-	sd/-
(RAJESH KUMAR)	**(GEORGE MATHAN)**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

Patna : Dated 02/9/2025

B.k.Parida, , Sr. PS (OS)

Copy of the Order forwarded to :

1. The Appellant : Ranjan Kumar Sharma, S/O. Shyama Sharma Shyampur, Adapur, East Champaran-845301

2. The Respondent : Assessment Unit, Income Tax Department
3. The CIT(A)-,NFAC, Delhi
   Pr.CIT-
5. DR, ITAT,Patna
6. Guard file.
   //True Copy//

By order

Asst.Registrar,
Itat, Patna

आयकर अपीलीय अधिकरण
निष्पक्ष सुलभ
सत्वर न्याय ।।
IMPARTIAL, EASY AND
SPEEDY JUSTICE
INCOME TAX APPELLATE TRIBUNAL