

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No.1366/Bang/2025
Assessment Year: 2017-18

Markuli Ramachandra Vani, Sri Ranganathaswamy Nilaya, HN Pura Road, Opposite Telephone Tower, K Hosakoppalu, Hassan – 573 201. PAN – ACCPV 6124 G	Vs.	The Income Tax Officer, Ward – 1 & TPS,, Hassan. .
APPELLANT		RESPONDENT

Assessee by	:	Shri Mohit Ashok Parmar, CA
Revenue by	:	Shri Ganesh R Ghale, Standing Counsel for Department

Date of hearing	:	02.09.2025
Date of Pronouncement	:	03.09.2025

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

This is an appeal filed by the assessee against the order passed by the NFAC, Delhi vide order dated 07/06/2024 in DIN No. ITBA/NFAC/S/250/2024-25/1065484046(1) for the assessment year 2017-18.

2. This appeal by the assessee is directed against the ex-parte order of the learned Commissioner of Income Tax (Appeals) [CIT(A)].

3. There is a delay in filing the appeal before us. The Registry has computed a delay of 286 days, whereas in the assessee's application, the delay is stated to be 312 days. The difference in computation is not material. It is a settled law that the length of delay is not relevant; what matters is whether sufficient cause exists.

4. The assessee has filed an affidavit supported by medical papers. It has been explained that the delay was due to the serious illness of the assessee's father, who was under continuous treatment. The assessee was fully engaged in his care and was unable to attend to the legal formalities. The medical records placed on file substantiate this explanation. In such circumstances, we are satisfied that the assessee was prevented by sufficient cause from filing the appeal in time. Accordingly, the delay is condoned.

5. On merits, we note that the learned CIT(A) issued a final notice dated 22.05.2024, granting time for compliance till 30.06.2024. However, the order was passed on 07.06.2024, much before the date allowed for compliance. The assessee was thus deprived of a reasonable opportunity. The order is therefore ex parte in nature. Further, the order does not satisfy the requirements of section 250(6) of the Act, which mandates that the appellate order must set out the points for determination, the decision thereon, and the reasons for such decision.

6. In such a situation, the normal course would be to restore the matter to the CIT(A). However, considering that the CIT(A) has passed the order without even waiting for the compliance date and without recording reasons, we find that no useful purpose will be served by

sending it back to the same authority. The interest of justice requires that the matter be restored to the Assessing Officer, who shall examine the issues afresh, after giving the assessee due opportunity of hearing. Moreover, it is also an ex parte order by the AO. The learned AR has also assured full cooperation and compliance in the remand proceedings.

7. The learned DR opposed condonation of delay relying on *Shri Prem Prakash Gupta vs. ITO* (ITA No. 53/Bang/2025, A.Y. 2017-18). However, in that case there was no medical evidence to explain the delay. The present case stands on a different footing.

8. Considering the medical reasons, the violation of natural justice, and non-compliance with section 250(6) of the Act, we set aside the order of the Id. CIT(A) and restore the matter to the file of the Assessing Officer for fresh adjudication in accordance with law. The AO shall provide adequate opportunity to the assessee and pass a speaking order.

9. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in court on 3rd day of September, 2025

Sd/-

(KESHAV DUBEY)
Judicial Member

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 3rd September, 2025

/ vms /

Copy to:

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

By order

Asst. Registrar, ITAT, Bangalore