



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

**BEFORE S/SHRI DUVVURU RL REDDY, VICE PRESIDENT(KZ)  
AND RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No.299/Pat/2025**

Assessment Year : 2018-19

Maruti Enterprises, Gudari Road, Hajipur, Vaishali, Bihar	Vs.	DCIT, Circle-1, Patna
PAN/GIR No. AALFM 0891 Q		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Manish Rastogi, Adv  
Revenue by : Shri Ashwani Kr Singhal, JCIT

**Date of Hearing : 28/08/2025**  
**Date of Pronouncement : 16/09 /2025**

**ORDER**

**PER: RAJESH KUMAR, AM:**

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 29.7.2014 in Appeal No. NFAC /2017-18/10077305 passed for Assessment Year 2018-19.

2. This appeal is time barred by 270 days. The assessee has filed condonation petition supported by an affidavit stating that the assessee was not aware of the proceedings initiated against it as the all the tax matter s/ were being looked after by a person, who unfortunately passed away on

23.10.2023. In support of this, death certificate is placed on record. It is submitted that as soon as the proceedings came to the knowledge, the assessee immediately the assessee took steps to file the appeal, which has caused delay of 270 days in filing the appeal. It is stated that the delay in filing of the appeal be condoned.

3. Upon consideration of the condonation petition and averments made in this regard, we are satisfied that there was reasonable cause in filing the appeal late by 270 days. Hence, we condone the delay of 270 days and admit the appeal for adjudication.

4. Briefly stated the facts in this case are that the assessee is a firm engaged in the business of real estate, filed its return of income on 23.12.2018 declaring total income at Rs.85,83,440/- for the year under consideration. The case was selected for scrutiny under CASS and the AO issued notice u/s.143(2) of the Act to the assessee. Thereafter, notice u/s.142(1) was issued calling for explanation of the assessee regarding the expenses debited in the profit and loss account and documentary evidence in this regard. The assessee did not file any response to the notices issued by the AO. Therefore, the AO completed the assessment u/s.144 of the Act computing the income of the assessee on presumptive basis at Rs.1,32,42,822/- being 8% of total turnover of Rs.16,55,35,285/- and added the same to the income of the assessee. Being aggrieved, the assessee carried the matter in appeal before the Id CIT(A), who dismissed

the appeal, as the assessee could not substantiate his case by furnishing necessary documents and submissions. Hence, the assessee is in appeal before us.

5. At the time of hearing, Id. Counsel for the assessee stated that the Id CIT(A) has dismissed the appeal without giving adequate opportunity of hearing to the assessee. He prayed before the Bench that the impugned order be set aside and remitted back to the file of Id. CIT(Appeals) for deciding it afresh.

6. On the other hand, Id DR supported the orders of the lower authorities.

7. We have heard the rival contentions and perused the material available on record. 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) confirmed the addition made by the AO. Before us, Id AR undertakes that the assessee will cooperate the proceedings, if the matter is restored back to the file of the Assessing Officer as the assessment has been passed u/s.144 of the Act due to non-compliance of notices. Considering the facts and circumstances of the case, we are inclined to set aside the order passed by the Id. CIT(Appeals) and in order to meet the principle of natural justice, remit the matter back to the file of the Id AO for adjudication afresh 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 AO failing which the Id 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.

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

Order dictated and pronounced in the open court on 16/09/2025.

Sd/-  
**(DUVVURU RL REDDY)**  
**VICE PRESIDENT**

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

Cuttack: Dated 16/09/2025  
B.K.Parida, Sr. PS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Maruti Enterprises, Gudari Road,  
Hajipur, Vaishali, Bihar
2. The Respondent : DCIT, Circle-1, Patna
3. The CIT(A)-,NFAC, Delhi
4. Pr.CIT , Patna
5. DR, ITAT, Cuttack
6. Guard file.  
//True Copy//

**By order**

Asst.Registrar,  
**Itat, cuttack**