

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AHMEDABAD
BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER

ITA No.500/Ahd/2025
(Assessment Year: 2018-19)

Likhmi Chand Sharma, C/o. JNGoyal & Company, C-162, Ranjeet Nagar, Bharatpur, Rajasthan-321001 [PAN :BSRPS 8059 R]	Vs.	Income Tax Officer, Ward 4 (1)(7), Vadodara
(Appellant)	..	(Respondent)

Appellant by :	None
Respondent by:	Shri C. Dharani Nath, Sr DR
Date of Hearing	16.09.2025
Date of Pronouncement	17.09.2025

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-

Delay Condoned.

This appeal has been filed by the Assessee against the order dated 27.12.2024 passed by the Ld. Commissioner of Income-Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ('Ld. CIT(A)' in short), under Section 250 of the Income-tax Act, 1961 ('the Act' in short), relating to the Assessment Year 2018-19.

2. The assessee has raised the following grounds :

“1. That, on the facts and in the circumstances of the case, the Learned CIT (Appeals) has erred in passing the appellate order based on incorrect appreciation of facts and misapplication of law.

2. That the Learned CIT (Appeals) has vitiated the proceedings by failing to provide the appellant with a reasonable opportunity to present his case before passing the final order, rendering the entire proceedings unjust and unsustainable in law.

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3. That the Learned CIT (Appeals) has failed to consider and appreciate the facts and documentary evidence submitted by the appellant in support of his claims, resulting in an erroneous and prejudicial order."

3. In this case, the assessee filed his original return for the year under consideration on 19.08.2018, declaring a total income of Rs.4,47,553/- and exempt income of Rs.7,98,605/- u/s 10 of the Act, which he later revised on 05.10.2019 by increasing the exempt income to Rs.32,98,605/-. However, information received by the Assessing Officer revealed that the assessee's employer, GE Power, had reported salary income of Rs.41,68,416/- and deducted TDS accordingly, while the assessee had declared significantly lower income, resulting in a refund claim. Based on this discrepancy, the Assessing Officer initiated reassessment proceedings under Section 148A and issued notice under Section 148. Thereafter, the Assessing Officer passed an order under Section 147 r.w.s. 144 and 144B on 24.03.2023, adding Rs.35,42,665/- as undisclosed salary income and determining the assessed income at Rs.48,17,220/-.

4. Aggrieved by the order of the Assessing Officer, the assessee preferred an appeal before the Ld. CIT(A). The Ld. CIT(A) dismissed the appeal of the assessee *in-limine* citing a delay of 242 days in filing the appeal, and not finding the cause for delay as reasonable.

5. Aggrieved by the order of the Ld. CIT(A), the assessee is now in appeal before the Tribunal.

6. We have perused the order of the authorities below and the material placed on record. On going through the record, we find that the appeal of the assessee was dismissed by the Ld.CIT(A) *in-limine* citing a delay of 242 days in filing the appeal, and not finding the cause for delay as reasonable. At the same time, it is seen that the assessee has also not cooperated during the assessment proceedings and has failed to respond to statutory notices issued by the

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Assessing Officer. Hence, in the interest of justice the matter is remanded to Assessing Officer for conducting assessment de-novo. The assessee shall comply to the notices issued by the Assessing Officer failing which the Assessing Officer would be at liberty to initiate the proceeding as per the provisions of the Act.

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

The order is pronounced in the open Court on 17.09.2025.

Sd/-

**(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER**

Sd/-

**(DR. B.R.R. KUMAR)
VICE-PRESIDENT**

Ahmedabad; Dated 17.09.2025

**/k

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

True Copy

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad