

IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

I T A. Nos. 219/PAN/2025

(A.Y.2020-21)

Bharat Hanchinale, 1081,Hanabar Galli, Khadaklat, chikodi, Belgaum-591228. Karnataka.	Vs	National Faceless Assessment Centre, New Delhi-110003.
PAN/GIR No. AOJPH8149C		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	None(Letter dt13-09-2025)
Revenue by	Shri.Ish Gupta.Sr.DR

सुनवाई की तारीख/Date of Hearing	16.09.2025
घोषणा की तारीख/Date of Pronouncement	17.09.2025

ORDER

PER PAVAN KUMAR GADALE JM:

The appeal is filed by the assessee against the order of the National Faceless Appeal Centre (NFAC), Delhi / (CIT(A) passed u/sec 250 of the Act.

2. The brief facts of the case are that, the assessee is engaged in the business and has filed the return of income for A.Y.2020-21 disclosing a total income of Rs.1,25,860/-.The Assessing Officer (AO) based on the information from ITBA data, NMS found that in the F.Y.2019-2020 the assessee has substantial credits in the bank accounts aggregating to Rs.20,61,566/- as against

the income offered in the return of income filed. The Assessing Officer has reason to believe that the income has escaped assessment and issued notice u/sec 148 of the Act and there was no proper compliance to the notice. Further the A.O has issued notice u/sec 142(1) of the Act calling for details in respect of claims and the information supporting the return of income filed.

3. The assessee has filed the details/ information and the Assessing Officer (A.O) has dealt on the submissions/details and find that there are substantial credits in the bank account aggregating to Rs.20,61,566/- and cash deposits of Rs.43,200/-.Further in response to show cause notice, the assessee has filed the reconciliation and explanations. Whereas the A.O. has dealt on the submissions and was not satisfied with the explanations and also dealt on the provisions of section 69A of the Act and made addition of unexplained credits of Rs.7,64,055/- and assessed the total income of Rs.8,89,915/- and passed the order u/sec 147 r.w.s144 of the Act dated 23.01.2025.

4. Aggrieved by the order, the assessee has filed an appeal before the CIT(A),whereas the CIT(A) find that there is a delay of 29 days in filling the appeal and the assessee has not filed/ explained the sufficient reasons/cause for the delay and the CIT(A) has dismissed the assessee appeal in limine. Aggrieved by the CIT(A)order, the assessee has filed an appeal before the Hon'ble Tribunal.

5. Heard the Ld.DR submissions and perused the material on record and none appeared on behalf of the assessee. Prima-facie, the CIT(A) has passed the order considering the fact that there is no proper compliance by the assessee in spite of providing adequate opportunity of hearing and the delay in filing the appeal was not explained with the reasonable cause and the appeal was dismissed on the ground of delay. Whereas the assessee has raised grounds of appeal challenging the addition by the A.O and there could be various reasons for no proper compliance. Whereas the application U/sec 249(3) of the Act for condonation of delay of 29 days in filing the appeal was not filed before the CIT(A) by the assessee.

6. Hence considering the facts, circumstances and principles of natural justice, shall provide with one more opportunity to the assessee to file the application for condonation of delay before the CIT(A) explaining the sufficient and reasonable cause and the CIT(A) should follow a pragmatic approach for condonation of delay and in accordance with the provisions of law. Accordingly, set aside the order of the CIT(A) and remit the disputed issue to the file of the CIT(A) to adjudicate afresh on merits after considering the application of condonation of delay. The assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information

for early disposal of appeal and the grounds of appeal of the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 17.09.2025.

-S/d-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Panaji Dated: 17/09/2025

Copy of the Order forwarded to:

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

//True Copy//

BY ORDER,
(Asstt. Registrar)ITAT,
Panaji

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			