

I Mr. Kanaram Kasaram Choudhary Son of Kasaram Choudhary resident of India hereby solemnly affirm and declare as under: -

1. I had filed appeal on 31/10/2021 before CIT(A) against Order of Assessing Officer for the assessment year 2018-19.

2. My appeal was look after by my Consultant. Unfortunately, I was suffering from Acute abdomen due to Bilateral Inguinal Hernia with Subacute obstruction and unwell from August 2024 and under medical treatment and doctor advise me for bed rest.

3. My Consultant had not informed me about my pending appeal status.

4. After come to know about outstanding demand I made enquiry about same then I came to know about Order passed by CIT(A) and immediately taken action to appoint Chartered Accountant to file appeal before Hon'ble ITAT.

5. I have file medical Certificate issued by Doctor.

3. On the other hand Ld. DR refuted the contents contained in the affidavit and requested for dismissal of the appeal as there are no 'sufficient cause' for not filing the appeal within time.

4. After having heard the counsel for both the parties on this application for seeking condonation of delay and considering the entire factual position as explained before us and also keeping in view the principles laid down by Hon'ble Supreme Court in the case of **Land Acquisition Collector Vs MST Katiji and others 1987 AIR 1353 Supreme Court**, wherein it has been held that where substantial justice is pitted against technicalities of non deliberate delay, then in that eventuality substantial justice is to be preferred. However, considering the fact that delay in filing the present appeal had accrued on

account of the fact that email Id registered on the income tax portal belong to an employee, who had subsequently resigned from the company and the said email ID was no longer in use. Thus in this way the company was not made aware of the order passed there under. In our view the principals of advancing substantial justice is of prime importance. Hence considering the explanation put forth by the Assessee by justifiably and properly explaining the delay which occurred in filing the appeal and construing the expression "sufficient cause" liberally I am inclined to condone the delay in filing the appeal before me. Therefore I condone the delay and admit the appeal to be heard on merits.

5. At the very outset, I noticed that assessee was *ex-parte* before Ld. CIT(A). In this regard Ld. AR explained the circumstances before the bench that there was '*sufficient cause*' which prevented the assessee to represent properly before Ld. CIT(A). On the other hand DR relied upon the orders passed by the revenue authorities.

6. Be that as it may, without going into the merits of the issues raised by the assessee and considering the fact that there was reasonable cause, because of which assessee could not put effective representation before Ld. CIT(A). Hence the Bench is of the view that one more opportunity be given to the assessee to represent his case before Ld. CIT(A). Therefore considering the overall circumstances of the present case, I deem it proper to restore the matter

back to the file of Ld. CIT(A) for deciding the appeal afresh by providing one more opportunity to the assessee. Since there was non cooperation on behalf of the assessee during the proceedings before the revenue authorities therefore a cost of Rs. 2,000/- is imposed upon the assessee which shall be deposited in the Prime Minister Relief Fund and a copy of the receipt shall be placed on file before Ld. CIT(A) within 30 days from the date of receipt of this order. The assessee shall not seek any adjournment on frivolous grounds and shall remain cooperative during the course of proceedings.

7. Before parting, I make it clear that our decision to restore the matter back to the file of the Ld. CIT(A) shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by the Ld. CIT(A) independently in accordance with law.

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

Order pronounced in the open court on 23/09/2025

Sd/-

(SANDEEP GOSAIN)
(JUDICIAL MEMBER)

Mumbai:
Dated: 23/09/2025

KRK, Sr. PS.

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

By order

(Asstt. Registrar)
ITAT, Mumbai

		Date	Initial	
1.	Draft dictated on	03.09.25		Sr.PS/PS
2.	Draft placed before author	04.09.25		Sr.PS/PS
3.	Draft proposed & placed before the Second Member			JM/AM
4.	Draft discussed/approved by Second Member			JM/AM
5.	Approved Draft comes to the Sr. P.S./P.S.			Sr.PS/PS
6.	Kept for pronouncement on			Sr.PS/PS
7.	File sent to the Bench Clerk			Sr.PS/PS
8.	Date on which file goes to the Head Clerk			
9.	Date on which file goes to the AR			
10.	Date of dispatch of Order			