

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

(HYBRID COURT)

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

I.T.A. No. 413/Asr/2024
Assessment Year: 2016-17

Inderjit Kaur
1779 Mohalla Sunder Nagar,
Nakodar, Jalandhar, Punjab
144040

Vs.

Income Tax Officer,
Ward, Nakodar, Jalandhar

[PAN: EELPK 6909B]

(Appellant)

(Respondent)

Appellant by	:	None (Written submission)
Respondent by	:	Sh. Charan Dass, Sr. D.R.
Date of Hearing	:	08.09.2025
Date of Pronouncement	:	22.09.2025

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of the Id. CIT(A) NFAC Delhi dated 20.05.2024 passed u/s 250 of the Income Tax Act, 1961 which has emanated from the order of the AO, NFAC, Delhi passed u/s 144 r.w.s. 147 of the Act, 1961 dated 22.03.2022.

2. There are five grounds of appeal taken by the assessee in Form No. 36, out of which ground no. 2 relates to the issue that the appeal has been dismissed in *limine* by the first appellate authority without admitting the appeal for hearing on merits, refusing to condone the delay in filing the appeal before the first appellate authority by 146 (one hundred forty-six) days.
3. Brief facts emerging from records are that the assessee is a senior citizen and has submitted her return u/s 139 of the Act on 26.07.2016 disclosing a total income of Rs.9,16,995/-, being the income derived from surrender policy of Bajaj Allianz Life Insurance Co. Ltd.
4. However, it is seen that the reassessment proceedings has been commenced by the AO on 31.03.2021 by issue of notice u/s 148 recording the same issue and in absence of any response or any representation from the assessee, total income has been determined at *Rs.18.33 lakhs* by making the same addition of Rs.9,16,752/- arising from surrender of the policy of *Bajaj Allianz Life Insurance Co. Ltd.*
5. The matter was carried in appeal and the Id. first appellate authority dismissed the appeal without admitting the same for hearing on merits on the grounds that the appeal has been belatedly filed by 146 days and in absence of sufficient reasons put forth by the assessee, for condonation of the said delay.

6. Now, the assessee is before the Tribunal and in course of hearing or written submission has been filed by the assessee (*there has not been any physical representation by the assessee or his ld. AR*) and from the said submission, it is gathered that the assessee was out of the country and has returned to India on 22.08.2022 that is after the assessment order already passed on 22.03.2022. She further stated that she has not received any notice of hearing and the e-mail id mentioned in the Income tax portal belongs to her *Life Insurance Agent*, and she herself being out of the country was totally unaware of any such assessment proceedings and was prevented from complying with the notices of hearing.

7. She has submitted copies of her passport as proof that she has entered the country on 22.08.2022 and thereafter she managed to contact her lawyer and has filed the appeal before the first appellate authority on 15.09.2022 (within one month of her return) which is belatedly by 146 days.

8. Considering her explanation, we condone the delay of 146 days in absence of any willful default or neglect on her part.

9. She further submitted a copy of *Form No. 26AS* and a computation of income and the copy of the income tax return filed as evidence that the amount earned by her amounting to Rs.9,16,995/- from surrender of Life Insurance Policy, has already been offered for taxation and duly disclosed in her income tax return filed on 26.07.2016

u/s 139(1). From the copy of computation of income and copy of Form 26AS attached we find that that the said amount is duly reflected in the income tax portal and the assessee has also disclosed the same in her return of income (originally filed) and has also claimed refund of *excess tax deducted at source*.

10. The ld. DR after going through the documentary evidences has no objection if the matter is set aside back to the files of the Assessing Officer for fresh assessment, after necessary verification.

11. We have heard the ld. DR and considered the materials on record and the documentary evidences and the written submission filed by the assessee and we find that in the instant case, it will be in the fitness of thing, if the matter is remanded back to the files of the *jurisdictional Assessing Officer* for fresh assessment after considering the return already filed u/s 139(1) where the entire income is already disclosed vis-à-vis the information contained in *Form No. 26AS* and apparently it seems that the said income has already been offered for taxation in her regular return filed on 26.07.2016.

12. The AO is directed to verify the same and pass fresh order as per provisions of law.

13. The assessee may be allowed reasonable opportunity of being heard and notices to be issued as per provisions of section 282 of the Act, along with a copy to her advocate *Mr. Puneet Misser* in his e-mail id *puneetmisser@yahoo.com* .
14. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 22.09.2025

Sd/-
(Manoj Kumar Aggarwal)
Accountant Member

Sd/-
(Udayan Dasgupta)
Judicial Member

GP/Sr.PS

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

True Copy

By Order