

**IN THE INCOME TAX APPELLATE TRIBUNAL,
NAGPUR BENCH "SMC", NAGPUR**

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No.333/NAG/2025
Assessment Year: 2020-21**

M/s. Jalgaon Jamod Loksanchalit Sadhan Kendra C/o Taluka Kharedi Vikri Sangh Back Godown, In Front of Krushi Office, Jalgaon Jamod, Buldana-443402. PAN: AAAAJ8482G	Vs.	ITO Ward 1, Khamgaon Income Tax Office, In Front of Railway Station, Nandura Road, Khamgaon Dist., Buldhana-444303.
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Mahavir Atal, Ld. CA
Revenue by : Shri Surjit Kumar Saha, Ld. D.R.

Date of Hearing : 26.06.2025

Date of Pronouncement : 26.06.2025

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 19.11.2024, impugned herein, passed by the National Faceless Appeal Center (NFAC) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2020-21.

2. In the instant case, at the outset, it is observed that there is a delay of 112 days in filing of the instant appeal, on which the Assessee has claimed as under:

“ That due to demise of Assessee’s accountant on dated 21.12.2024 the delay in filing of appeal before this Court as well as before the Ld. Commissioner has been occurred. The delay was unintentional, malafide and therefore the delay may be condoned.”

In support of aforesaid claim, the Assessee also filed the death certificate of Shri Rajesh Ramesh Thakre (Assessee’s accountant).

3. This Court has given thoughtful considerations to the peculiar facts and circumstances of the case. Admittedly Shri Rajesh Ramesh Thakre (Assessee’s accountant) has expired on 21.12.2024 and the Assessee has claimed *“That because of long illness said person had expired who was handling the case of the Assessee and the Assessee has also mentioned the fact at column No.15 of form no.35 that it was busy in hospital work, so unable to file the appeal in time. So please consider the condonation of delay.”*

4. Thus considering the aforesaid peculiar facts and circumstances, this Court is inclined to condone the delay of 112 days in filing the instant appeal as well as 167 days occurred in filing of first appeal before the Ld. Commissioner.

5. Coming to the merits of the case, it is observed that impugned order is an ex-parte because of the aforesaid reasons and

hence, for just and proper decision of the case and substantial justice, this Court is remanding the case to the file of the Ld. Commissioner for decision on merit qua additions/disallowances made by the AO vide assessment order dated 28.09.2022 u/s 144 r.w.s 144B of the Act.

6. In the result, the Assessee's appeal is allowed for statistical purposes.

Order is pronounced in open Court 26.06.2025 .

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Nagpur
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Nagpur.