



**IN THE INCOME TAX APPELLATE TRIBUNAL,
PATNA 'SMC' BENCH, PATNA**

BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT(KZ)

ITA No.304/**Pat/2025**
Assessment Year : 2016-17

Arjun Panjiar, S/O. Late Bharoshi Panjiar, Flat No.7, Vishal Apartment, Rampur Road, near Bazar Samiti Gate, PO: Mahendra, PS: Sultanganj, Patna	Vs.	ITO, Ward 6(4), Patna
PAN/GIR No. AEHPP 4129 G		
(Appellant)	..	(Respondent)

Assessee by : Shri Rakesh Kumar, Adv
Revenue by : Shri Ashwani Kumar Singhal, JCIT

Date of Hearing : 28/08/2025
Date of Pronouncement : 30/09/2025

ORDER

The present appeal is directed at the instance of assessee against the order of Id. Addl/JCIT(A)-Gwalior dated 14.01.2025 in Appeal No.CIT(A), Patna -2/10168/2019-20 passed for Assessment Year 2016-17.

2. The appeal is time barred by 86 days. The assessee has filed condonation petition stating that the order of Id CIT(A) is dated 14.1.2025 and the appeal was required to be filed within 60 days, however, the order was uploaded on the e-portal under the tab "For your information" way back

on 14.1.2025 and hence, the appeal could not be treated as belated from the date of order and its uploading on e-portal. However, due to any reason, if this appeal is treated as a belated appeal by counting the limitation from the date and uploading of the order on the e-portal, the delay in filing the appeal be condoned. Ld Sr DR did not oppose the prayer of the assessee.

3. After considering the condonation petition and parties, I am of the view that although the contention of the assessee seems to be correct, however, to take recourse of the delay, the assessee has filed petition for condoning the delay. Therefore, I condone the delay and admit the appeal for adjudication.

4. At the time of hearing, Id AR submitted that the Id CIT(A) has passed the order exparte without affording reasonable opportunity to the assessee. It was his prayer that the matter may be restored to the file of the Id AO as due to non-compliance at the assessment stage, the AO has passed the order u/s.144 of the Act.

5. Ld Sr DR did not have any objection to the request of Id AR of the assessee.

6. I have heard the rival contentions and perused the material available on record. A perusal of the impugned order clearly shows that the Id CIT(A) has given three notices to the assessee as is evident from page 3 of the order to represent his case with documentary evidence, but there was no response

to the notices to substantiate the claim with documentary evidences and submissions by the assessee, therefore, Id CIT(A) confirmed the addition made by the AO. I also find that the Id CIT(A) has not discussed the appeal on merits and simply dismissed on the ground that there was no compliance from the side of the assessee. Before me, Id AR undertakes to represent its case if the issue is restored to the file of the Id AO as the assessment order has been passed u/s.144 of the Act. Considering the facts and circumstances of the case, I am inclined to set aside the order passed by the Id. CIT(Appeals) and in order to meet the principle of natural justice, remit the matter back to the file of the Id AO with a direction to provide one more opportunity of being heard to the assessee. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the AO failing which the Id AO shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order dictated and pronounced in the open court on 30/ 09/2025.

Sd/-
(DUVVURU RL REDDY)
VICE PRESIDENT

Cuttack: Dated 30/09/2025

B.K.Parida, Sr. PS (OS)

Copy of the Order forwarded to :

1. The Appellant Arjun Panjiar, S/O. Late Bharoshi Panjiar, Flat No.7, Vishal Apartment, Rampur Road, near Bazar Samiti Gate, PO: Mahendra, PS: Sultanganj, Patna
2. The Respondent : ITO, Ward 6(4), Patna
3. The Add/JCIT(A), Gwalior
4. Pr.CIT-Patna
5. DR, ITAT, Patna
6. Guard file.
//True Copy//

By order

**Asst.Registrar,
Itat, Patna**

		Date	Initial	
1.	Draft dictated on	2.9.25		Sr.PS
2.	Draft placed before author	2.9. 25		Sr.PS
3.	Draft proposed & placed before the second member			AM
4.	Draft discussed/approved by Second Member.			AM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS/PS
6.	Kept for pronouncement on			Sr.PS
7.	File sent to the Bench Clerk			Sr.PS
8.	Date on which file goes to the OS			
9.	Date on which file goes to the SPS			