

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“SMC” BENCH, SURAT**

**BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &  
SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER**

**I.T.A. No. 157/SRT/2025  
Assessment Year: 2013-14**

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| Maniben Dalpatbhai Patel<br>1, Masma, Olpad, Surat<br>394 540<br><b>PAN - AELPP3888C</b> | Vs | ITO, Ward – 2(2)(1)<br>Aayakar Bhavan,<br>Majura Gate, Opp new<br>Civil Hospital, Surat –<br>395001. |
| <b>(Appellant)</b>   |    | <b>(Respondent)</b>  |

|             |                          |
|-------------|--------------------------|
| Assessee by | Shri Manish J Shah, AR   |
| Revenue by  | Ms. Namita Patel, Sr. DR |

|                       |            |
|-----------------------|------------|
| Date of Hearing       | 08.10.2025 |
| Date of Pronouncement | 09.10.2025 |

**ORDER**

**Per: SHRI. SANDEEP GOSAIN, J.M.:**

The present appeal has been filed by the assessee challenging the impugned order dt. 20.12.2024 passed under section 250 of the Income Tax Act, 1961 (‘the Act’), by the National Faceless Appeal Centre (NFAC) / CIT(A) for the assessment year 2013-14.

2. From the records, we noticed that the assessee was ex-parte before the AO and Ld. CIT(A) dismissed the appeal as the same was filed beyond the period of limitation.

3. We have heard the counsels for both the parties, perused the material placed on record and the orders passed by the revenue authorities. From the records, we

noticed that assessee filed an affidavit explaining the circumstance because of which he could not file the appeal within time before the Ld. CIT(A) which are reproduced herein below:

*do hereby solemnly affirm and declare on oath as under:*

*I was learning accounting work and also learning to file Income Tax Returns.*

*Further, I state that I was also learning how to file appeals against scrutiny orders of the Income Tax Department. During the course of learning, I failed to file an appeal against the scrutiny order passed in the case of Smt. Maniben D. Patel for the Assessment Year 2013-14 by the Income Tax Officer, Ward No. 2(3)(1), Surat, dated 16-03-2022.*

*Subsequently, due to work pressure and preoccupation, the filing of appeal against the said order escaped my attention, and I completely forgot about it later. As a result, the appeal could not be filed within the prescribed time limit.*

*The taxpayer should not be deprived of justice due to my mistake. Hence, this affidavit is made for the purpose of requesting condonation of delay in filing the appeal.*

*The delay in filing the appeal occurred solely due to my inadvertent mistake and without any intention or malafide motive. Therefore, I respectfully request that the delay against the said order be condoned, and the appeal of Smt. Maniben D. Patel be admitted and she be given an opportunity of being heard and to submit necessary evidence. Granting such an opportunity is in accordance with the fundamental principles of law and natural justice.*

*Accordingly, this affidavit is made today to request that my mistake in not filing the appeal for the Assessment Year 2013-14 of Smt. Maniben D. Patel be condoned.*

*All the facts stated in this affidavit are true and correct to the best of my knowledge and belief.*

*I am fully aware that making a false affidavit is a punishable offence.*

3. 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 & Ors., [1987] AIR 1353 (SC)***, 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. 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 we are inclined to condone the delay in filing the appeal before Ld. CIT(A).

4. Since we have condoned the delay in filing the appeal before the ld. CIT(A), therefore 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 AO and Ld. CIT(A). Hence the Bench is of the view that one more opportunity be given to the assessee to represent his case before AO. Therefore considering the overall circumstances of the present case, we deem it proper to restore the matter back to the file of AO for deciding the appeal afresh by providing one more opportunity to the assessee

5. Before parting, we make it clear that our decision to restore the matter back to the file of the AO shall in no way be construed as having any reflection or expression on the merits of the dispute which shall be adjudicated by the AO independently in accordance with law.

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

Order pronounced in the open court on 09/10/2025

Sd/-  
**OM PRAKASH KANT**  
**ACCOUNTANT MEMBER**

Sd/-  
**SANDEEP GOSAIN**  
**JUDICIAL MEMBER**

Surat:  
Dated: 09/10/2025

*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, Surat**