

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 71/Ran/2025

(Assessment Years-2018-19)

Kunal Kumar Singh, Bermo Seam Sunday Bazar Bermo, Bermo, Bokaro-829104 (Jharkhand) PAN No. DAEPS 7665 L	Vs.	I.T.O., Ward-3(1), Bokaro.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Adjournment Application Filed
Department represented by	Shri Khub Chand Pandya, Sr.DR
Date of hearing	06/10/2025
Date of pronouncement	06/10/2025

ORDER

PER: BENCH

1. This is an appeal filed by the assessee against the order of the Id. CIT(A), NFAC, Delhi in Appeal No. NFAC/2017-18/10318632 dated 26/12/2024 for the A.Y. 2018-19.
2. None represented on behalf of the assessee, however, the adjournment application has been filed requesting for adjournment on 09/10/2025.
3. Shri Khub Chand Pandya, Id. Sr.DR represented on behalf of the revenue. As it is noticed that the issue is very simple and does not require to be adjourned. The appeal is being disposed off ex parte the assessee.
4. It was submitted by the Id. Sr.DR that the Id. CIT(A) has dismissed the appeal of the assessee on account of delay of 364 days in filing of the appeal before the Id. CIT(A). It was the submission that the assessee had given

explanation before the Id. CIT(A) but the Id. CIT(A) admittedly has not accepted the reasons. The Id. Sr.DR vehemently supported the order of the Id. CIT(A).

5. We have considered the submissions and also perused the order of the Id. CIT(A). A perusal of the facts shows that the delay in filing of the appeal was due to the alleged default on the part of the assessee to approach a tax consultant. A perusal of the paper book filed shows that the Id. Authorised Representative Shri Sumit Mittal, who was dealing with the income tax matters had undergone brain tumor surgery in July, 2024. This also caused delay in filing of the appeal before the Tribunal. It is noticed that the assessee has delayed in filing the appeal before the Id. CIT(A) on account of mistake and advise. The reasons given by the assessee are plausible. It is also noticed that the appeal filed before the Tribunal is also delayed. The reasons given by the assessee is that the Id. Authorized representative of the assessee was hospitalized. Consequently, we are of the view that the delay in filing of the appeal before the Tribunal is liable to be condoned and we do so. Also considering the fact that the assessee has given a plausible explanation in regard to the delay in filing of the appeal before the Id. CIT(A), we are of the view that the delay in filing of the appeal before the Id. CIT(A) is liable to be condoned and we do so. Consequently, the issues in the appeal are restored to the file of Id. CIT(A) for adjudication on merits after granting the assessee adequate opportunity of being heard.

6. In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order announced in open court on 06/10/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi, Dated: 06/10/2025

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi