

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

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

ITA No. 281 & 282/Ran/2024

(Assessment Years:2019-20 & 2021-22)

M/s Sai Engineering, 702, Orchid Appt. Road No. 7, Sonari, Jamshedpur-831001. <b>PAN No. ACQFS 1006 E</b>	Vs.	I.T.O., Ward-3(1), Jamshedpur.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	None.
Department represented by	Shri Khubchand T. Pandya, Sr. DR
Date of hearing	09/10/2025
Date of pronouncement	09/10/2025

**ORDER**

**PER: BENCH**

1. These are the appeals filed by the assessee against the separate orders of the Id. Addl/JCIT(A)-5, Mumbai both dated 02/05/2024 for the A.Y. 2019-20 and 2021-22 respectively.
2. None represented on behalf of the assessee. However, Shri Devesh Poddar, Advocate appeared and mentioned that he is standing proxy for the counsel who is in Kolkata and adjournment is being sought. The prayer for adjournment stands rejected and the appeal disposed off on merits.
3. Shri Khubchand T. Pandya, Id. Sr.DR represented on behalf of the revenue. It was submitted by the Id. Sr. DR that for the A.Y. 2019-20, the Id. JCIT(A) has dismissed the appeal of the assessee on account of delay in filing of the appeal of more than seventeen months and for the A.Y. 2021-22, the appeal has been

dismissed on account of delay of 356 days. It was a submission that the order of the Id. JCIT(A) is liable to be upheld.

4. We have considered the submissions. When substantial justice is pitted against technicality such as limitation, it is always better to follow the principles of adjudicating in respect of the substantial justice. By not condoning the delay in filing of the appeals, considerable loss could be caused to the assessee but by condoning the delay and adjudicating on merits, the assessee would also know what is the mistakes that he has committed. This being so, we are of the view that the delay in filing of the appeal in both the appeals are liable to be condoned and we do so and the issues in these appeals are restored to the file of Id. JCIT(A) for adjudication on merits after granting the assessee adequate opportunity of being heard.
5. In the result, both these appeals of the assessee are partly allowed for statistical purposes.

Order announced in open court on 09/10/2025.

Sd/-  
(RATNESH NANDAN SAHAY)  
ACCOUNTANT MEMBER

Sd/-  
(GEORGE MATHAN)  
JUDICIAL MEMBER

Ranchi, Dated: 09/10/2025

*\*Ranjan*

Copy to:

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

By order

Sr. Private Secretary, ITAT, Ranchi