



Road, Khetwadi, Mumbai-400004, do hereby solemnly affirm and state as under:

1. I say that, I have filed an appeal for A.Y. 2010-11 on 17.05.2025 before the Hon'ble Income Tax Appellate Tribunal against the order passed by the Ld. CIT(A) dated 30.07.2019. The said order arises from the assessment order passed u/s 143(3) r.w.s. 147 of the Act dated 11.03.2016.

2 I say that the said impugned order of the Ld. CIT(A) was uploaded on the Income Tax Portal on 30.07.2019 dismissing the appeal filed by me. Presuming the said date to be the date of service, the appeal was required to be filed on or before 28.09.2019. However, the present appeal was filed on 17.05.2025, resulting in a delay of 2056 days.

3. I say that the delay in filing the appeal and the non-compliance before Ld. CIT(A) occurred due to genuine and bonafide reasons beyond my control.

4. I say that for A.Y. 2010-11, I was engaged in the business of trading in iron and steel. The assessment proceedings were carried out and completed vide order u/s. 143(3) r.w.s. 147 of the Act dated 11.03.2016, wherein an addition of Rs. 3,87,234/- was made by estimating a profit margin of 12.5% on alleged bogus purchases amounting to Rs. 30,97,868/-. I had preferred an appeal against the said order before the Ld. CIT(A) on 14.06.2016.

5. I say that Mr. Pradeep K. Chhanang, Chartered Accountant, was engaged to handle the assessment proceedings, filing of the appeal, and making representation before the Ld. CIT(A). In the appeal memo, his email ID associated with him and 'accounts@ckpradeepco.com' was mentioned. Further, two email IDs 'pradeepchhanang@yahoo.com' 'accounts@ckpradeepco.com' were registered on the Income Tax Portal until September 2023. All official communication was being sent to either of the above 2 email IDs till such time.

6. I say that the initial notices dated 05.10.2018, 26.10.2018 and 05.12.2018 were sent by Ld. CIT(A) in physical mode despite the fact that I had opted the notices to be sent through email in Form 35. In any case, the said notices were received by me and forwarded to the consultant who had requested for adjournment vide letter dated 01.11.2018. Thereafter, vide letter dated 19.11.2018, I had asked the Ld. CIT(A) to withdrawal the appeal. I was under a bonafide impression the appeal filed would be withdrawn. However, the Ld. CIT(A) did not withdraw the appeal and this fact was not communicated to me. I say that in the meantime, there were internal issues

*with Mr. Pradeep K. Chhanang due to which he stopped handling my litigation matters.*

*7. I say that thereafter, 2 more notices were issued on online portal dated 11.06.2019 and 23.07.2019. These notices were sent on the email id pradeepchhanang@yahoo.com being the email id of the consultant. This email id was not mentioned in the appeal memo in Form 35 and in any case, the consultant did not inform me about such notice of hearing issued by Ld. CIT(A).*

*8. I say that as a result, I was not made aware of the notices of hearing issued by the Ld. CIT(A) as well as the impugned appellate order passed against me.*

*9. I say that I remained unaware of any hearings or orders until the end of April 2025, when I engaged a new consultant to handle my tax filings from A.Y. 2025-26 onward. It was then discovered that an order under section 250 had already been passed by the Ld. CIT(A) on 30.07.2019.*

*10. I say that when my new consultant informed me about the same, without any further delay, I took steps to file the appeal before the Hon'ble Tribunal on 17.05.2025.*

*11. I say that I had made full compliance before the assessing officer and there was no reason for me not to make compliance before the Ld. CIT(A).*

*12. I say that the delay in filing the present appeal by 2056 days as well as non-compliance before the Ld. CIT(A) were entirely unintentional and solely due to circumstances beyond my control.*

*13. I say that I have a strong case on merits and possess all supporting details and evidences to rebut the allegation of bogus purchases. I say that if the delay is not condoned, I would be gravely prejudiced as significant additions would be confirmed without affording me an effective opportunity to present my case.*

*I say that the reasons for the delay in filing appeal are also explained in detail in the prayer for condonation of delay being filed before the Hon'ble Tribunal and I affirm the facts stated therein to be true and correct.*

3. Ld. AR also placed reliance upon the decision of Coordinate Bench in **assessee's own case for the A.Y 2011-12** , wherein the Coordinate Bench had condoned the delay in

filing the appeal under the *similar set of facts*, the operative portion of the said order is reproduced herein below:

5. *We have given thoughtful consideration to the rival submissions and have perused the material on record. For the reasons stated by the Learned Authorized Representative for the Assessee, which are supported by duly sworn affidavit of the Assessee, we condone the delay of 187 days in filing the appeal as we are of the view that the Assessee was prevented by sufficient cause from presenting the appeal in time before the Tribunal. Further, since the Assessee was proceeded ex-parte and did not have an opportunity to make proper representation before the Learned CIT(A), we deem it appropriate and in the interest of justice to restore the issue back to the file of the CIT(A) for denovo adjudication as per law after granting the Assessee a reasonable opportunity of being heard. Assessee is directed to be vigilant and track the appellate proceedings through Income Tax Business Application (ITBA). It is clarified that in case the Assessee fails to file submission and/or fails to enter appearance, the Learned CIT(A) would be at liberty to adjudicate to grounds raised in appeal on merits based upon materials on record. In terms of the aforesaid Ground No.3 raised by the Assessee is allowed for statistical purposes while the balance grounds raised by the Assessee are dismissed as having been rendered infructuous.*

6. *In result, the present appeal preferred by the Assessee is treated as allowed for statistical purpose.*

4. After having heard the counsels of both the parties and on evaluation of documents placed on record, I found that although the facts of this case is different from the facts of the cited case, however taking a lenient view and also keeping in mind of principles of natural justice and construing the term '*sufficient cause*' liberally I am inclined to condone the delay in filing the appeal and it is ordered accordingly. The appeal is now admitted to be heard on merits.

5. From the records, I noticed that assessee was ex-parte before Ld. CIT(A) and had mentioned the circumstances, because of which the assessee could not participate in the

appellate proceedings before Ld. CIT(A), therefore considering the said fact, I am of the view that the cause of substantial justice would be met only in case the matter restored back to file of Ld. CIT(A) for deciding the same afresh after providing *sufficient opportunity* of hearing to the parties, it is ordered accordingly. Assessee shall not take adjournments on frivolous ground and shall remain cooperative during the appellate proceedings.

6. Before parting, I make it clear that our decision to restore the matter back to the file of the Ld. CIT(A) shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by the Ld. CIT(A) independently in accordance with law.

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

Order pronounced in the open court on 13/10/2025

Sd/-

**(SANDEEP GOSAIN)**  
**(JUDICIAL MEMBER)**

Mumbai:  
Dated: 13/10/2025

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, Mumbai**