

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

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

ITA No. 434/Ran/2024

(Assessment Year-2018-19)

Akshay Kumar, 3/B, Subhash Colony, Dimna Road, Jamshedpur, Jharkhand-831012. <b>PAN No. BAPPK 6029 M</b>	Vs.	I.T.O., Ward-1(1), Jamshedpur.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Aditya Mohan Khandelwal, A.R.
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. This is an appeal filed by the assessee against the order of the Id. CIT(A), NFAC, Delhi in Appeal No. NFAC/2017-18/10293338 dated 25/09/2024 for the A.Y. 2018-19
2. Shri Aditya Mohan Khandelwal, Id AR appeared for the assessee and Shri Khubchand T Pandya, Sr.DR appeared for the revenue.
3. It was submitted by Id AR that the appeal of the assessee has been dismissed by the Id. CIT(A) on account of delay. It was a submission that the Id. CIT(A) has held that there is delay of 161 days in filing the appeal before the Id. CIT(A) which has not been condoned by him. It was a submission that it was a mistake when filing of the appeal that the delay were specifically mentioned. It was a submission that the delay was on account of misconnection between the assessee and the counsel. It was a submission that the delay may be condoned and issues may be restored to the file of Assessing Officer. In so far as, even

before the Assessing Officer, the assessee is ex parte as the assessee did not have much knowledge about the computers and the notices on online portal was not responded by the assessee.

4. In reply, the Id. Sr.DR vehemently supported the order of Assessing Officer and the Id. CIT(A).
5. We have considered the rival submissions. It is noticed that the Id. CIT(A) has not condoned the delay of 161 days in filing the appeal before him. It is also not disputed that the delay was on account of communication deficiency between the assessee and the counsel, in these circumstances, in the interest of justice, the delay in filing the appeal before, the Id. CIT(A) stands condoned. As the assessment order is also an ex parte order, therefore, in the interest of justice, the issues in this appeal are restored to the file of Assessing Officer for fresh adjudication after affording adequate opportunity of hearing to the assessee subject to the payment of cost of Rs. 10,000/- deposited with Jharkhand Income Tax Bar Association to be paid within 60 days from the date of issue of this order. In the event, the cost is not paid and the receipt is not produced before the Assessing Officer, at the date of first hearing, the order of the Id CIT(A) shall stand confirmed.
6. In the result, appeal of the assessee stands 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