

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**"SMC" BENCH, NAGPUR**

**BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**ITA no.402/Nag./2025**  
**(Assessment Year : 2016-17)**

Shree Sant Tukaram Maharaj Seva  
Mandal Ballarpur, Jhakir Hussain  
Ward Ballarpur,  
Chandrapur -442701,  
Maharashtra.  
PAN - APTS3244M

..... Appellant

v/s

Income Tax Officer  
Ward-3, Exemption,  
Nagpur -440006,  
Maharashtra.

..... Respondent

Assessee by: Shri.Mahavir Atal, A.R.  
Revenue by : Shri Surjit Kumar Saha, Sr. DR

Date of Hearing - 09/10/2025

Date of Order - 10/10/2025

**ORDER**

The assessee has filed the appeal against the order dated 15/04/2025, passed by the Addl/JCIT(A)-1 Delhi, u/sec 143(1) and u/sec 250 of the Income Tax Act, 1961 (for short "*the Act*") for the A.Y. 2016-17. The assessee has raised the following grounds of appeal:-

*"1. Whether on the facts and circumstances of the case, the Learned CIT Appeals was justified in rejecting the condonation of delay in filing CIT Appeals without adjudicating on merits.*

*2. The appellant craves leave to add or alter any other ground that may be taken at the time of hearing of this case.*

2. The brief facts of the case are that, the assessee has filed the return of income for the A.Y. 2016-17 on 9-07-2017 disclosing a total income of Rs.5,82,749/- and the return of income was processed u/sec 143(1) of the Act assessing the total income of Rs.5,82,750/- and applying the Maximum Marginal Rate (MMR) and a demand of Rs.1,85,060/- was raised vide order dated 10/11/2017. Aggrieved by the order, the assessee has filed the appeal before the CIT(A).

3. In the appellate proceedings, the CIT(A) found that there is a delay 674 days in filing the appeal and the assessee could not explain the delay with sufficient cause. Whereas, the assessee has filed the explanations for the delay but the CIT(A) was not satisfied with the explanations and has not condone the delay and dismissed the appeal filed by the assessee in limine/ not maintainable. The assessee being aggrieved by the order has filed the appeal before the Hon'ble Tribunal.

4. At the time of hearing, the Id. A.R. for the assessee submitted that the CIT(A) has erred in not condoning the delay though the assessee has explained with supporting details that the assessee was perusing the alternate remedy and the delay was not a deliberate act and Ld.AR substantiated with the chart of remedies pursued. Further the assessee has a good case on merits and prayed for granting of opportunity to substantiate the case evidences and information before the lower

authorities and prayed for allowing the appeal. Per-contra, the learned Departmental Representative relied on the order of CIT(A).

5. Heard the rival submissions and perused the material on record. Prima-facie, the sole grievance of the assessee that the learned CIT(A) has dismissed the appeal as not maintainable by overlooking the fact That the assessee was pursuing the alternative remedies under the Act and the assessee has a good case on merits. On a perusal of the CIT(A) order, the appellate authority has provided opportunity to explain the sufficient case for the delay in filing the appeal and there was compliance by the assessee explaining the delay dealt at Para 4 of the order .Whereas the delay in filling the appeal before the CIT(A) by the assessee is supported with the sufficient cause and pragmatic approach should be considered for condonation of delay and the Ld.AR has also highlighted the facts of rectification petitions and time line of events based on the chart and accordingly the delay is condoned. Therefore considering the facts, circumstances and to meet the ends of justice, the assessee should be provided with one more opportunity for hearing. Accordingly, the order of the CIT(A) is set aside and restore the disputed issues to the file of the CIT(A) to adjudicate issues afresh on merits and the assessee should be provided adequate opportunity of hearing and the assessee should co-operate in submitting the information for early disposal of appeal. And the grounds of appeals of the assessee are allowed for statistical purposes.

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

Order pronounced on 10/10/2025 as per rule 34(5) of the ITAT Rules 1963.

**Sd/-**  
**(PAVAN KUMAR GADALE)**  
**JUDICIAL MEMBER**

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and
- (5) Guard file.

Pradeep J. Chowdhury  
Sr. Private Secretary

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur