

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, SURAT**

**BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &
SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER**

**I.T.A. No.905/SRT/2025
Assessment Year: 2023-24**

DineshbhaiRavjibhai Dobariya 154, Shantiniketan, coc, Simada Road, nana Varachha, Surat -395006 PAN – AOGPD2225L	Vs	ITO Aayakar Bhavan, Surat.
(Appellant)		(Respondent)

Assessee by	Shree Jupin Dhankhara, CA
Revenue by	Shri Ajay Uke, Sr. DR

Date of Hearing	06.10.2025
Date of Pronouncement	15.10.2025

ORDER

Per: SHRI. SANDEEP GOSAIN, J.M.:

The present appeal has been filed by the assessee challenging the impugned order dt. 30.06.2025 passed under section 250 of the Income Tax Act, 1961 (‘the Act’), by the National Faceless Appeal Centre (NFAC) / CIT(A) for the assessment year 2023-24.

2. From the records, we noticed that the assessee was ex-parte before Ld. CIT(A) also dismissed the appeal. However the same was filed beyond the period of limitation (i.e delay of 48 days) and consequently an application for

condonation of delay has been filed and the same was rejected by Ld. CIT(A).

3. we have heard the counsels for both the parties, perused the material placed on record and the orders passed by the revenue authorities. From the records, we noticed that assessee explained the reason for seeking condonation of delay before Ld. CIT(A).

3. Considering the entire factual position as explained before us and also keeping in view, the principles laid down by Hon'ble Supreme Court in the case of **Land Acquisition Collector Vs. Mst. Katiji & Ors., [1987] AIR 1353 (SC)**, wherein it has been held that where substantial justice is pitted against technicalities of non-deliberated delay, then in that eventuality substantial justice is to be preferred. In our view the principles of advancing substantial justice is of prime importance. Hence considering the explanation put forth by the Assessee by justifiably and properly explaining the delay which occurred in filing the appeal and construing the expression "sufficient cause" liberally we are inclined to condone the delay in filing the appeal before Ld. CIT(A).

4. Be that as it may, without going into the merits of the issues raised by the assessee and considering the fact that there was reasonable cause, because of which assessee could not put effective representation before Ld. CIT(A). Hence the Bench is of the view that one more opportunity

be given to the assessee to represent his case before Ld. CIT(A). Therefore considering the overall circumstances of the present case, we deem it proper to restore the matter back to the file of Ld. CIT(A) for deciding the appeal afresh by providing one more opportunity to the assessee

5. Before parting, we 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.

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

Order pronounced in the open court on 15/10/2025

Sd/-
(OM PRAKASH KANT)
(ACCOUNTANT MEMBER)

Sd/-
(SANDEEP GOSAIN)
(JUDICIAL MEMBER)

Surat:
Dated: 15/10/2025

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, Surat