

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

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

**I.T.A. No.268/SRT/2025
Assessment Year: 2014-15**

Jaysukhbhai Gobarbhai Savalia 32 Balaji Society, Balaji Niwas L.H Road, Varchha, Surat - 395006 PAN – ANDPS7989J	Vs	ITO, Ward 3(3)(1) Surat
(Appellant)		(Respondent)

Assessee by	Shree Rasesh Shah, CA
Revenue by	Shri Mukesh Jain, CIT(DR)

Date of Hearing	07.10.2025
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. 13.12.2024 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 2014-15.

2. At the very outset, we noticed that the appeal of the assessee was dismissed by Ld. CIT(A) by not condoning the delay in filing the same. Ld. AR reiterated the same arguments as were raised by him before Ld. CIT(A) and has submitted that delay in filing the appeal before Ld. CIT(A) was on account of

the fact that assessee was not aware of the assessment order passed for the year under consideration and order of assessment was never served physically upon the assessee.

3. Wherein on the contrary Ld. DR contested the plea of the assessee by submitting that assessee was aware about the passing of order by AO and there was no sufficient cause with the assessee for not filing the appeal within time.

4. After 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-deliberate delay, then in that eventuality substantial justice is to be preferred. In our view the principals 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 of 75 days in filing the appeal before Ld. CIT(A). Therefore we are inclined to condone the delay in filing the appeal before CIT(A).

5. Be that as it may, without going into the merits of the issues raised by the assessee and taking into consideration the facts narrated before us and while taking a lenient view we find 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. The assessee is at liberty to raise any other ground or legal ground before Ld. CIT(A) and in case assessee raises any other ground or legal ground then in that eventually Ld. CIT(A) decided the same on merits in accordance with law. The assessee shall not seek any adjournment on frivolous grounds and shall remain cooperative during the course of proceedings.

6. 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.

7. In the result, the appeal filed by the assessee is 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