



IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI SONJOY SARMA, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 151/Ran/2025
(Assessment Year-2017-18)

(Virtual Hearing)

Mohammad Asif Raza, Hussini Line Near Smart Tailer, Purani basti Road, Jugsalai, Jamshedpur-831006 PAN No. BQWPR 9615 M	Vs.	I.T.O., Ward 1(1), Jamshedpur.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	None
Department represented by	Shri Khubchand T. Pandya, Sr.DR
Date of hearing	28/08/2025
Date of pronouncement	28/08/2025

ORDER

PER: RATNESH NANDAN SAHAY, A.M.

1. This appeal by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi (NFAC)/learned Commissioner of Income Tax (Appeals), [in short, the Id. CIT(A)] dated 11/01/2024 for the Assessment Year (AY) 2017-18 as per the grounds of appeal on record.
2. Rival submissions of both the parties have been heard and record perused. We find from perusal of record that there is delay of 410 days in filing of this appeal of the assessee before the Tribunal. Impugned order was passed by the Id. CIT(A) on 11/01/2024, however, this appeal was filed on 15/05/2025. The assessee has filed application for condonation of delay mentioning the fact that the delay in filing of appeal occurs due to dispute

in the society running since year 2020. The assessee being the AC mechanic has no knowledge of income tax proceedings and also he has no knowledge of internet and e-portal due to which the assessee was not aware of the passing of the order by the Id. CIT(A) and the same was also no intimated by his accountant. The assessee has got a job opportunity in Dubai for which training was started in Mumbai for nine months starting from December, 2023 to 30th September, 2024. After completion of training, a test was conducted which the assessee passed and selected for the post of AC mechanic in Dubai for which visa has been issued on 02/10/2024. During this period, the assessee was outside India. Thereafter, the wife of the assessee received a demand notice issued by the department and the same was sent to the assessee on Whatsapp. Thereafter, the assessee searched for a consultant and appointed him after reaching India in holiday as per the company norms. The assessee stated that the delay in filing appeal is neither intentional nor deliberate. The assessee has good case on merit would suffer prejudice if delay is not condoned in its case and the appeal is not adjudicated on merit. The assessee has relied on various case laws and prayed to condone the delay and decide the appeal on merit.

3. On merit of the case, the assessee submitted that the Assessing Officer while passing the assessment order made addition of ₹ 11,67,560/-on account of income from other sources. On appeal before the Id. CIT(A), no proper and reasonable opportunities were provided to the assessee and

the appeal of assessee was dismissed by passing ex parte order. The assessee prayed to give one more opportunity and the matter may be restored back to the file of Id. CIT(A).

4. On the other hand, the learned Senior Departmental Representative (Id. Sr.DR) for the revenue submits that the assessee is habitual in not responding the notices issued by the revenue authorities. Even before both the lower authorities, the assessee has not appeared and no compliance was made by him. On merit of the case, the Id. Sr. DR for the revenue supported the orders of the lower authorities and stated that sufficient opportunities have already been provided to the assessee as evident from the order of the Id. CIT(A). Thus, the assessee does not deserve any leniency and additions made by the Assessing Officer may be upheld.
5. We have considered the submissions of both the parties. We have also gone through the orders of the lower authorities carefully. First we shall consider the plea of condonation of delay, we find that the impugned order was passed on 11/01/2024, however, the present appeal is filed on 15/05/2025, the system has calculated delay of 410 days in filing this appeal before this Tribunal. As recorded above, the assessee submitted that he assessee being the AC mechanic has no knowledge of income tax proceedings and also he has no knowledge of e-portal of department due to which the assessee was not aware of the passing of the order by the Id. CIT(A). We also find that the assessee has got a job in Dubai as AC mechanic and he was not available in the country. Due to which, the

assessee could not file appeal within the time limit. Considering the fact that the assessee has explained the reasons for not filing the appeal within stipulated time and seems to be not intentional, therefore, the delay of 410 days in filing this appeal is condoned.

6. Now adverting to the merit of the case, we find that the Id. CIT(A) has passed *ex parte* order. The assessee was served with various notices, as recorded by the Id. CIT(A) in para 7 of his impugned order, to substantiate the various grounds of appeals raised before Id. CIT(A). However, no compliance was made by assessee. Accordingly, the Id. CIT(A), in absence of any submission or evidence, confirmed the addition made by the Assessing Officer. Now before us, the Id. AR of the assessee prayed to provide one more opportunity to decide the case on merit before the Id. CIT(A). It is correct that reasonable opportunities have been provided to the assessee, still, there was no compliance. The facts remain that the income tax laws are within the ambit of welfare legislation which are absolutely separate from penal legislation and therefore, given the facts and circumstances and as per applicable law, benefit of doubt has to be attributed to the assessee/tax payer. There may be circumstances beyond the control of assessee or "vis major" because of which the assessee may not have able to comply with the notices before the revenue authorities. Under the given facts on record, which cannot be said that such non-compliance was deliberate or malafide on the part of assessee. Considering the facts and circumstances of the case and keeping in view the principles

of natural justice, the matter is restored to the file of Id. CIT(A) for deciding the appeal afresh in accordance with law. Needless to direct that before passing the order, the Id. CIT(A) shall grant reasonable opportunity of being heard to the assessee. The assessee is also directed to avail this opportunity and not to cause further delay and seek adjournment without any valid reasons and to furnish all the details and evidences to justify various grounds of appeal. In the result, the grounds of appeal raised by the assessee are allowed for statistical purposes.

7. In the result, this appeal of assessee is allowed for statistical purposes only.

Order pronounced in the open court on 28/08/2025.

Sd/-
(SONJOY SARMA)
JUDICIAL MEMBER

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Ranchi, Dated: 16/09/2025

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi