

**IN THE INCOME TAX APPELLATE TRIBUNAL, DIVISION BENCH, JODHPUR**

**HEARING THROUGH: VIRTUAL MODE**

**BEFORE: SHRI. LALIET KUMAR, JM & DR. MITHA LAL MEENA, AM**

ITA Nos. 781 To 783/Jodh/ 2024

Assessment Year: 2018-19

Umrav Singh 18, Main Queens Road, Vaishali Nagar, Jaipur-302001 Rajasthan	Vs.	The ITO Ward-1, Sriganganagar Rajasthan
PAN NO: CAKPS2601B		
Appellant		Respondent

Assessee by : Ms. Radhika Gupta, CA (Adjournment Application)

Revenue by : Shri Arvind Kumar Gehlot, Addl. CIT-DR

Date of Hearing : 07/10/2025

Date of Pronouncement : 30/10/2025

**आदेश/Order**

**PER LALIET KUMAR, J.M:**

All the above appeals have been filed by the Assessee against the separate orders of the Ld. CIT(A)/NFAC, Delhi each dt. 09/08/2024 pertaining to Assessment Year 2018-19.

2. Since the issues involved in all the above appeals are common and were heard together therefore they are being disposed of by this consolidated order.

3. We shall take up the appeal of the Assessee in ITA No. 781/Jodh/2024 for the A.Y. 2018-19 as a lead case for discussion, wherein the Assessee has raised the following grounds:

1. *That, the appeal order passed by the Ld. CIT(A), NFAC, Delhi is bad in law, illegal and against facts.*

2. *That, the Ld. CIT(A), NFAC, Delhi, erred in sustaining addition of Rs. 12,50,000/- made to the total income of the Appellant on account of unexplained money,*

*deposited into the bank, under the provisions of section 69A of the Income Tax Act, 1961.*

*3. That, the Ld. CIT(A), NFAC, Delhi, erred in sustaining addition of Rs. 60,00,000/- made to the total income of the Appellant under the head Short Term Capital Gain.*

*4. That, the Ld. CIT(A), NFAC, Delhi, erred in sustaining addition of interest levied under the provisions of section 234A and 234B of the Income Tax Act, 1961.*

*5. That, the Ld. CIT(A), NFAC, Delhi, erred in not condoning the delay in filing of appeal by the Appellant.*

*6. That, the humble Appellant may be allowed to add, amend or delete any grounds of appeal before or at the time of hearing of appeal.*

4. Brief facts of the case are that the assessee, Sh. Umrav Singh, had sold an immovable property during the relevant year for a total consideration of Rs.60,00,000/- on which tax of Rs.60,000/- was deducted at source by the purchaser. The assessee, however, did not file his return of income within the prescribed time owing to what was later claimed as medical difficulties and unavoidable circumstances. Consequently, the Assessing Officer initiated proceedings under section 147 of the Act.

4.1 Since the assessee remained non-compliant and did not respond to the notices, the Assessing Officer proceeded to frame the assessment ex parte under section 144 read with section 147 of the Act. In the said order, the AO brought to tax a sum of Rs.60,00,000/- as short-term capital gains arising from sale of property and further made an addition of Rs.12,52,000/- treating the same as unexplained money under section 69A of the Act. The total assessed income was determined at Rs.72,52,000/-, and consequential demand was raised against the assessee

5. Aggrieved, the assessee filed appeal before the CIT(A), NFAC, Delhi. The appeal, however, was instituted belatedly with a delay of 284 days. The assessee pleaded that the delay occurred due to his severe medical condition and mental disturbance, enclosing a medical certificate from a State Ayurvedic

Hospital. The Learned CIT(A) examined the plea but found the explanation vague and unsubstantiated, as the medical certificate only covered a short period (27.03.2023 to 30.05.2023) and did not explain the remaining long gap. Holding that the assessee had failed to establish "sufficient cause" under section 249(3), the CIT(A) declined to condone the delay and dismissed the appeal in limine without adjudicating the additions on merits. The specific finding of the CIT(A) in para 2.9 of the order reads as under:

*"In light of the above legal position and judicial pronouncements, I have considered the reasons for delay in filing the present appeal. It is a settled position that in case of delay the assessee has to make out a case of having sufficient cause, and producing evidences towards the same strengthens the plea of the assessee. However, in this case, the assessee has failed to produce any evidence, far from it has not even cared to file a proper application/affidavit during the entire proceedings. Simply making general claims with regard to health shows negligence on the part of the appellant. And to back his general claim he has attached copy of a medical certificate from a Medical Officer from a State Ayurvedic Hospital, wherein the details are vague and non-verifiable. Even if this piece of document is to be taken as genuine, the period of indisposition mentioned as per the certificate is from 27.03.2023 to 30.05.2023. What prevented the appellant from filing of appeal is not mentioned, as there is a further delay of almost 8 months. This clearly shows that the appellant is non serious and negligent with regard to the appellate proceedings. Further it is seen that the appellant has not responded to the various notices issued during these proceedings and has been completely non-responsive."*

6. Aggrieved by the dismissal of his appeal on limitation, the assessee has preferred the present appeal before the Tribunal.

7. When the matter was called for hearing, none appeared on behalf of the assessee, though an email request for adjournment was received. Considering, however, that the order of the CIT(A) was cryptic and that substantial additions had been made without examination on merits, we proceeded to examine the record ourselves in the absence of the Authorised Representative.

8. The Ld. DR supported the order of the CIT(A) and submitted that the assessee had shown no bona fide cause for the inordinate delay of 284 days. It was argued that the assessee was negligent and non-responsive and had filed

only a general medical certificate which could not cover the entire period of default. According to the DR, the CIT(A) rightly refused to condone the delay and dismissed the appeal, and hence no interference was called for.

9. We have considered the rival contentions and perused the record. While the CIT(A) has given elaborate references to case law on condonation of delay, the fact remains that the approach adopted was hyper-technical and the assessee has been denied any adjudication on merits in respect of additions aggregating to more than Rs.72 lakhs. The Hon'ble Supreme Court in *Collector, Land Acquisition vs. Mst. Katiji & Others* (1987) 167 ITR 471 (SC) has held that the expression "sufficient cause" must be construed liberally in a justice-oriented manner so that substantial justice is not defeated by technicalities.

9.1 In the present case, the assessee has attributed the delay to medical hardship. Even though the evidence produced was limited, the explanation cannot be brushed aside entirely, particularly where large additions are involved and there is no indication of deliberate defiance or mala fide intent. We therefore deem it just and proper to condone the delay and restore the matter to the file of the CIT(A) for adjudication on merits.

9.2 Accordingly, the delay in filing the appeal before the CIT(A) is condoned, and the matter is restored to the file of the Learned CIT(A) with a direction to admit the appeal and decide the same afresh on merits in accordance with law, after affording due opportunity of hearing to the assessee. We make it clear that we have not expressed any opinion on the merits of the additions and all issues are left open.

10. In the result, the appeal of the assessee is allowed for statistical purposes.

11. Both the parties fairly submitted that the facts and circumstances of other appeals i.e ITA Nos. 782 & 783 / Jodh/2024 are exactly identical to the Appeal in ITA No. 781/Jodh/2024 and similar contentions raised therein may be

considered, therefore, our findings and directions given in ITA No. 781/Jodh/2024 shall apply *mutatis mutandis* to other appeal also, which are accordingly allowed for statistical purposes.

12. In the result, all the above appeals of the assessee are allowed for statistical purposes.

(Order pronounced in the open Court on 30/10/2025 )

**Sd/-**  
**(DR. MITHA LAL MEENA)**  
**ACCOUNTANT MEMBER**  
**AG**

**Sd/-**  
**(LALIET KUMAR)**  
**JUDICIAL MEMBER**

Copy of the order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. The CIT(A)
5. DR, ITAT, JODHPUR
6. Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar