

**IN THE INCOME TAX APPELLATE TRIBUNAL
'SMC' BENCH, BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI SOUNDARARAJAN K, JUDICIAL MEMBER**

ITA No.1107/Bang/2025
Assessment Year: 2016-17

Rahul Bothra, S/o Mahendra Kumar Bothra, Ward No.2, Lakshmisha Nagar, TB Cross Road, Kadur – 577 548. Chickmagalur District PAN – CMOPR 6585 F	Vs.	The Asst. Commissioner of Income Tax, Central Circle, Hassan.
APPELLANT		RESPONDENT

Assessee by	:	Smt. Suman Lunkar, Advocate
Revenue by	:	Shri Ganesh R Ghale, Advocate – Standing Counsel for Revenue

Date of hearing	:	26.08.2025
Date of Pronouncement	:	03.11.2025

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

This appeal is filed by the assessee against the order of the Panaji, Goa vide order dated 17/12/2024 in DIN No.ITBA/APL/M/250/2024-25/1071309668(1) for the assessment year 2016-17.

2. At the outset, we note that there is a delay of 75 days in filing the appeal before us. The assessee explained that all tax matters were being handled by his father, who was suffering from cancer and was not

keeping well during the relevant period. The assessee was fully engaged in attending to his father's illness and also managing business operations. Due to these unavoidable circumstances, the appeal could not be filed within the prescribed time. The explanation was supported by affidavit and records. In view of the above, the learned AR prayed to condone the delay in filing the appeal by the assessee and adjudicate the issue on merit of the case.

3. On the other hand, the learned DR opposed to condone the delay in filing the appeal by the assessee.

4. We have heard both parties and considered the reasons. In our view, the assessee was prevented by reasonable cause from filing the appeal in time. Hence, the delay is condoned and the appeal is admitted.

4.1 Coming to the merits, we find that both the assessment order and the order of the CIT(A) have been passed ex parte. The assessee was not given effective opportunity. Further, the order passed by the learned CIT(A) is non-speaking and without assigning reasons. This is contrary to the mandate of section 250(6) of the Income Tax Act. The law requires the CIT(A) to state clearly the points for determination, the decision thereon, and the reasons for such decision.

4.2 In view of these facts, we are of the considered opinion that the matter requires fresh examination. Accordingly, we set aside the orders of the authorities below and restore the issue to the file of the Assessing Officer. The AO shall decide the matter afresh in accordance with law

after giving reasonable and fair opportunity to the assessee. The assessee shall also extend full cooperation and avoid unnecessary adjournments. Hence, the ground of appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in court on 3rd day of November, 2025

Sd/-

(SOUNDARA RAJAN K)
Judicial Member

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 3rd November, 2025

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore