

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND  
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No.1512/Bang/2025
Assessment Year: 2013-14

M/s Arya Vysya Sangha, Sri Kannika Parameshwari Temple SKPT Street, Kollegal, Kollegal – 571 440.  <b>PAN – AAAAA 5837 G</b>	Vs.	The Income Tax Officer, Ward – 1, Chamaraja Nagar.  .
APPELLANT		RESPONDENT

Assessee by	:	Shri Sunaina Bhatia, CA
Revenue by	:	Shri Ballusamy N, JCIT

Date of hearing	:	25.09.2025
Date of Pronouncement	:	03.11.2025

**ORDER**

**PER WASEEM AHMED, ACCOUNTANT MEMBER:**

This is an appeal filed by the assessee against the order passed by the NFAC, Delhi vide order dated 24/06/2025 in DIN No. ITBA/NFAC/S/250/2025-26/1077726723(1) for the assessment year 2013-14.

2. This appeal was heard with the assistance of the learned counsel for the assessee and the learned Departmental Representative.

3. The learned CIT(A) dismissed the appeal of the assessee only on the ground of delay in filing the appeal. The delay was of 4 days. The assessee had explained the reason for such delay. In our view, a small delay of 4 days should not result in denial of justice. It is well settled that when substantial justice and technicalities are pitted against each other, the cause of substantial justice should prevail.

4. Further, while dismissing the appeal, the learned CIT(A) has not complied with the mandate of section 250(6) of the Act. As per this provision, the first appellate authority is bound to state the points for determination, the decision thereon, and the reasons for such decision. In the present case, no such findings are given. The dismissal is only on account of delay. This is not in accordance with law.

5. We find merit in the submissions of the learned counsel for the assessee. The learned Departmental Representative also could not dispute the legal position. In these circumstances, the order of the learned CIT(A) cannot be sustained.

6. We therefore set aside the order of the learned CIT(A). We restore the matter back to his file. The learned CIT(A) shall condone the delay of 4 days and admit the appeal. He shall then decide the appeal on merits in accordance with law. He shall also comply with the requirements of section 250(6) of the Act by giving proper reasons for his decision. The assessee shall be given adequate opportunity of hearing. Hence, the ground of appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in court on 3<sup>rd</sup> day of November, 2025

Sd/-

**(KESHAV DUBEY)**

Judicial Member

Bangalore

Dated, 3<sup>rd</sup> November, 2025

/ vms /

Sd/-

**(WASEEM AHMED)**

Accountant Member

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