

आयकर अपीलीय अधिकरण, रायपुर न्यायपीठ, रायपुर
IN THE INCOME TAX APPELLATE TRIBUNAL RAIPUR BENCH, RAIPUR
श्री पार्थ सारथी चौधरी, न्यायिक सदस्य एवं श्री अरुण खोड़पिया, लेखा सदस्य के समक्ष ।
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JM & SHRI ARUN KHODPIA, AM

आयकर अपील सं. / ITA No: 659/RPR/2025
(निर्धारण वर्ष Assessment Year: 2013-14)

Nidhi Jain, Gali No. 4, SBI Colony, Fafadih, Gudhiyari, Raipur-492001, C.G.	v s	ACIT, Circle-1(1), Civil Lines, Raipur-492001, C.G.
PAN: AFBPJ2212D		
(अपीलार्थी/Appellant)	.	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	None (adjournment application)
राजस्व की ओर से / Revenue by	:	Shri Ram Tiwari, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	18.11.2025
घोषणा की तारीख / Date of Pronouncement	:	18.11.2025

आदेश / ORDER

Per Arun Khodpia, AM:

The captioned appeal is filed by the assessee against the order of the Commissioner of Income Tax (Appeal), NFAC, Delhi, [in short "Ld. CIT(A)"] passed under section 250 of the Income Tax Act, 1961 (in short "the Act"), dated 31.07.2025 for the Assessment Year 2013-14, which in turn arises from the assessment order u/s 147 r.w.s. 144 of the Act, dated 06.05.2023 passed by Assessment Unit, Income Tax Department (in short "Ld. AO").

- 2.** The brief facts of the case are that the assessee is proprietor of M/s Pawan Udyog has filed her ITR for AY 2013-14 declaring total income at Rs.9,76,890/-. Further, the case of assessee was reopened on the basis of credible information received by the department that the assessee has taken unexplained accommodation entries during the year under consideration. The assessee was subjected to reassessment proceedings u/s 147, however, during the entire proceedings when the assessee was issued with notices u/s 148, 144B, 142(1), letter, SCN u/s 144 and additional SCN, chooses not to comply accordingly, Ld. AO has completed the assessment on best judgment assessment u/s 144 of the Act after considering the information available on record. In conclusion, an addition of Rs. 7692594/- was made u/s 69A of the Act as unexplained money in the hands of assessee.
- 3.** Being aggrieved, assessee filed an appeal before Ld. CIT(A) but remain unsuccessful as the appeal of assessee has been dismissed on account of delay in filing of the appeal for 436 days.
- 4.** In order to assail the aforesaid decision of Ld. CIT(A), the assessee is in appeal before us raising the grounds of appeal on merits / legality of the matter.

5. At the outset, it is noticed that the counsel of the assessee has requested for adjournment for the hearing, however, we are not inclined to allow such adjournment as the matter pertains to *in limine* dismissal by the Ld. CIT(A) on account of delay in filing of the appeal. It is observed that the assessee has furnished certain information about the sufficient cause to substantiate that the delay in filing the appeal was on account of unintentional circumstance, beyond the control of assessee and, therefore, the request for condonation of delay. Ld. CIT(A) had not considered the request of the assessee, even the assessee was not provided with further opportunity to substantiate the reasons for delay by way of further explanations corroborated with evidences.

6. In backdrop of such facts and circumstances, without deliberating on the grounds of appeal raised by the assessee which are not even touched upon by the Ld. CIT(A) in the impugned order, we find it appropriate to allow one last and final opportunity to the assessee on account of principle of natural justice by restoring the matter back to the file of Ld. CIT(A) for *de novo* examination of the reasons for delay and, thereafter decide the matter on merits, if the assessee succeed in getting the condonation of delay in accordance with the provisions of section 249(3).

7. Ld. CIT- DR representing the matter on behalf of the revenue, on this count has fairly agreed with the observation of the Bench on the issue and has agreed to the decision to remand the matter back to the file of Ld. CIT(A) to examine the aforesaid aspect.

8. In backdrop of aforesaid facts and circumstances, the impugned order has been set aside, and the matter is restored back to the file of Ld. CIT(A) to adjudicate afresh, in terms of our aforesaid observation.

9. In result, the appeal of assessee is **allowed** for statistical purposes in terms of our aforesaid observation.

Order pronounced in the open court on 18/11/2025.

Sd/-
(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(ARUN KHODPIA)
लेखा सदस्य / ACCOUNTANT MEMBER

रायपुर / Raipur; दिनांक Dated 18/11/2025
Vaibhav Shrivastav, Stenographer

आदेशकी प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant- Nidhi Jain
2. प्रत्यर्थी/ The Respondent- ACIT, Circle-1(1), Raipur
3. The Pr. CIT, Raipur (C.G.)

4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर/ DR,
ITAT, Raipur
5. गार्ड फाईल / Guard file.

// सत्यापित प्रति True copy //

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur