

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“GUWAHATI BENCH, GUWAHATI**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Rajesh Kumar, Accountant Member and  
Shri Manmohan Das, Judicial Member**

**ITA Nos.235 to 237/GTY/2025  
Assessment Years: 2016-17, 2018-19 & 2019-20**

**Patkai Christian College.....Appellant**  
**Chumukedima Sethekiema Dimapur,**  
**Nagaland, Dimapur,**  
**Nagaland-797103..**  
**[PAN: AAATP6904A]**

**vs.**

**ITO, Ward-2(3), Guwahati.....Respondent**

**Appearances by:**

Shri Kishor Jain, FCA, appeared on behalf of the appellant.

Shri Sanjay Jha, CIT, appeared on behalf of the Respondent.

Date of concluding the hearing : November 18, 2025

Date of pronouncing the order : November 20, 2025

**ORDER**

**Per Rajesh Kumar, Accountant Member:**

The captioned appeals preferred by the assessee against the separate orders of the NFAC, Delhi (hereinafter referred to as the “Ld. CIT(A)”) for the AY 2016-17, 2018-19 & 2019-20. Since the issues involved in all the appeals are common and relate to the same assessee, therefore, these appeals have been heard together and are being disposed of by this consolidated order. ITA No.235/GTY/2025 is taken as lead case for narration of facts.

3. ITA No.235/GTY/2025 - The facts in brief are that during the assessment proceedings, it was noticed by the Assessing Officer that the assessee deposited cash of Rs.10,00,000/- in its bank account maintained with ICICI bank. Thereafter, the case of the reopened u/s 147 and subsequently statutory notice u/s 142(1) was issued but the

assessee was failed to respond. Due to non-compliance, the Assessing Officer completed the assessment u/s 147 r.w.s. 144 of the Act by making an addition of Rs.2,25,20,000/- u/s 69A of the Act.

4. Aggrieved by the said order, the assessee filed an appeal before the CIT(A) with a delay of 330 days in filing the appeal but the Ld. CIT(A) dismissed the appeal of the assessee solely on the ground of the said delay.

5. Aggrieved, the assessee is in appeal before this tribunal. At the time of hearing, the Ld. AR submitted that in support of the delay of 330 days before the Id. CIT(A), the assessee-company explained that the said delay occurred due to ignorance and the delay was purely unintentional and without the control of the assessee. The Id. AR submitted that proper compliance could not be made before the authorities below and requested for another chance to prove his case before either of the authorities below.

6. The Ld. DR has not raised any objection to the above prayer made by the Id. AR.

7. We have considered the rival submissions and perused the material available on record. We find that the Assessing Officer dismissed the appeal of the assessee due to non-compliance and also the Id. CIT(A) dismissed the appeal on account of delay of 330 days without discussing and deciding the issues on merits and the assessee could not participate before the lower authorities. We note that the assessee explained the reasons for the said delay and the same was beyond the control of the assessee. We further note that the various judicial forums have constantly held that technical lapses should not override the cause of substantial justice. Thus, in the interest of

substantive justice, we condone the delay of 330 days before the Id. CIT(A) by setting aside the order of the Id. CIT(A) and remit back this matter to the file of Assessing Officer with the direction to decide the same on merits after affording adequate opportunity of being heard to the assessee. The assessee is directed to fully cooperate in the remand proceedings and submit all necessary evidences to substantiate its claim. Hence, ITA No.235/GTY/2025 is allowed for statistical purposes.

8. ITA Nos.236 & 237/GTY/2025 - Since the facts and issues involved in all the appeals are identical, therefore, our findings/directions given above in the above ITA No.235/GTY/2025 will mutatis mutandis apply to ITA Nos.236 & 237/GTY/2025 also. Hence, ITA Nos.236 & 237/GTY/2025 are allowed for statistical purposes.

9. In the result, all the captioned appeals of the assessee allowed for statistical purposes.

***Kolkata, the 20<sup>th</sup> November, 2025.***

Sd/-  
**[Manmohan Das]**  
**Judicial Member**

Sd/-  
**[Rajesh Kumar]**  
**Accountant Member**

Dated:20.11.2025.

RS

*Copy of the order forwarded to:*

1. Appellant -
2. Respondent -
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches