

IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI BENCH, GUWAHATI
(VIRTUAL HEARING AT KOLKATA)

SHRI MANOMOHAN DAS, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

I.T.A. No. 122/GTY/2025
Assessment Year: 2013-14

Kripa Ranjan Debbarma,
East of Banamalipur, Dighi,
Agartala- 799001
[PAN: AXBPD1489J]

.....**Appellant**
vs.

ITO, Ward-1, Agartala,
Aaykar Bhawan,
Agartala - 799001

..... **Respondent**

Appearances by:

Assessee represented by : Gaurabh Garodia, FCA
Department represented by : Kausik Ray, JCIT

Date of concluding the hearing : 28.08.2025
Date of pronouncing the order : 17.11.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. In this case, there is a delay of 105 days which has been requested to be condoned as under:

“I have preferred an appeal before your honour against the rejection order passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre passed on 25.11.2024 and in the matter have e-filed the Appeal in Form 35 online with Grounds of Appeal on 16.05.2025 and the appeal fee Rs. 10,000 is also paid.

However the above appeal has been filed with a delay of 105 days as the appeal was supposed to be filed by 60 days from the date of order ie. 25.11.2024 but filed on 16.05.2025.

Sir, I am not able to attend to my regular duties and tasks. I am 72 years and am suffering from Depression and various age related issues. I am under medical

professionals supervision and regularly taking medicines. I attach herewith few recent doctor prescriptions evidencing the circumstances I am facing.

Further Sir, there is lack of awareness on matters relating to income tax and also dearth of practising professionals in the State of Tripura who provide guidance in income tax matters. Hence due to this also there was this delay and non compliance, however with no malafides, and I request for condonation of delays and lapses, further in view of my age and circumstances as narrated hereinbefore.

I attach herewith an affidavit swearing with the above facts and circumstances. The entire delay is due to the aforesaid facts and circumstances.

Please find the above in order and oblige.”

1.1 Considering the reasons given in the said application and medical certificate enclosed, we condone the delay and admit this appeal for adjudication.

2. The present appeal arises from the order u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”), dated 25.11.2024, passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereafter “the Ld. CIT(A)].

2.1 In this case, the main grievance of the assessee arises from the dismissal of his first appeal *in limine*, on the ground that the Ld. CIT(A) did not detect any “sufficient cause”, for delay as, mandated under Section 249(3) of the Act.

2.2 Before us, the Ld. AR mentioned that even in the affidavit filed before the ITAT for requesting condoning of delay in filing appeal thereon it has been clearly mentioned that the assessee is old and suffering from depression and other age-related problems. It is due to this that he was not alert regarding the tax proceedings. It was the submission that the delay before the Ld. CIT(A) was unintentional and happened because of the poor medical condition of the assessee. It was submitted and prayed that another chance should be given to the assessee to present the facts so that there is no miscarriage of justice.

2.3 The Ld. DR relied on the orders of authorities below.

3. We have carefully considered the Ld. AR/DR and have gone through the documents before us. Considering the totality of facts and circumstances of this case because it is felt that the assessee deserves a second chance to prove his bonafides before the Ld. CIT(A). Accordingly, we are condoning the delay in filing of the first appeal and setting aside the impugned order with a direction that the Ld. CIT(A) should take up fresh adjudication in this matter, after giving an opportunity of being heard to the assessee. The matter is accordingly remanded back to the file of Ld. CIT(A).

4. In result, this appeal is allowed for statistical purposes.

Order pronounced on 17.11.2025

Sd/-
[Manomohan Das]
Judicial Member

Sd/-
[Sanjay Awasthi]
Accountant Member

Dated: 17.11.2025

AK, Sr. PS

Copy of the order forwarded to:

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

//True copy//

By order

Assistant Registrar, Kolkata Benches