

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. 123/GTY/2025
Assessment Year: 2018-19

Nazrul Islam,

C/o Abdul Hamid, Rampur,,
Nalbari, Assam 781312, Nalbari
[PAN: ABPP10943J]

.....**Appellant**

vs.

Assessing Officer,

Income Tax Office, Gopal Bazar,
Alternate Road, Nalbari,
Assam, Nalbari - 781335

..... **Respondent**

Appearances by:

Assessee represented by : Babulal Chauhan,
Shital Raut, CA
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. The present appeal arises from the order u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”), dated 18.03.2025, passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereafter “the Ld. CIT(A)].

1.1 The main point of dispute in this case revolves and around the fact that the delay of 227 days in filing of the appeal before the Ld. CIT(A) was not condoned and the appeal was not admitted for adjudication on the

basis of detailed reasoning in the impugned order. It is seen that even the assessment was done under Section 144 of the Act in this case.

1.2 Right at the outset, the Ld. ARs drew our attention to the fact that the assessee was running a hardware store in the Nalbari District of Assam. It was averred that the assessee did not have access to good tax advice as he was located in a rather remote area. His tax consultant did not guide him regarding the scrutiny proceedings and thereafter, the proceedings at first appeal stage. It was a further submission that due to lack of knowledge of tax procedure and absence of adequate advice from qualified tax practitioners, the assessee has suffered an *ex parte* order at assessment stage and thereafter even at first appeal stage where the delay of 227 days was not condoned by the Ld. CIT(A). It was the prayer that the assessee may be given a chance to present the facts at an appropriate level so that there is no miscarriage of justice on account of denial of the principles of natural justice.

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

2. We have carefully considered the submission of Ld. AR/DR and have gone through the records before us. We find that the Ld. CIT(A) has given very low weightage to the reason given for said delay (extracted at page 9 of the impugned order). It is felt that in the interest of substantive justice, the assessee deserves a chance to present the facts before the Ld. CIT(A). Accordingly, we set aside the impugned order and condone the delay of 227 days. We remand this matter back to the file of Ld. CIT(A) for fresh adjudication. The assessee would be expected to be vigilant regarding any notice of hearing issued by the office of Ld. CIT(A).

3. 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