

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 768/Coch/2025
Assessment Year: 2017-18**

Shamsudeen Abdul Khadar Appellant
Nusaifa Manzil, Chithara, Madathara
Kottarakkara, Kollam 691541
[PAN: ARJPA0218Q]

vs.

The Income Tax Officer, Ward-2, Kollam Respondent

Assessee by: ----- None -----
Revenue by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 06.11.2025
Date of Pronouncement: 21.11.2025

ORDER

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [CIT(A)] dated 15.07.2025 for Assessment Year (AY) 2017-18.

2. Brief facts of the case are that the appellant is an individual. The appellant had not filed the return of income under the provisions of section 139(1) of the Income Tax Act, 1961 (the Act) for AY 2017-18. Based on the information that the appellant had deposited cash amounting to Rs. 12,07,500/- during AY 2017-18 in bank account maintained with Kerala Grameen Bank, the AO formed an opinion that income escaped assessment to tax. Therefore, the AO

reopened the assessment after obtaining necessary approval from appropriate authorities by issuing notice u/s. 148 of the Act on 31.12.2019. In response to the notice u/s. 148, the appellant filed return of income on 29.05.2020 declaring total income of Rs. 3,69,350/-. Against the said return of income, the assessment was completed by the National Faceless Assessment Centre, Delhi (hereinafter called "the AO") vide order dated 20.09.2021 passed u/s. 147 r.w.s. 144B of the Act at total income of Rs. 15,76,850/-. While doing so, the AO made addition u/s. 68 of the Act of Rs. 12,07,500/- as unexplained income of the appellant for the failure of the appellant to prove the source of said cash deposit.

3. Being aggrieved, an appeal was filed before the CIT(A), who vide the impugned order dismissed the appeal of the assessee for non-prosecution.

4. Being aggrieved, the appellant is in appeal before this Tribunal in the present appeal.

5. When the appeal was called on nobody appeared on behalf of the assessee despite due service of notice of hearing. Therefore, we proceed to dispose of the appeal after hearing the learned Sr. DR.

6. I heard the rival contentions and perused the material available on record. The solitary issue that arises for my consideration is whether the CIT(A) was justified in refusing to condone the delay of 50 days in filing the appeal before him. The appellant had filed

explanation seeking condonation of delay on the ground that the appellant is a senior citizen and hospitalized due to infection in leg during the hearing period so he could not contact the accountant for giving proper reply to the notices. Lockdown in the region due to Covid-19 also played a key role in failure to comply with notices. I am of the considered opinion that in the absence of any evidence contrary to the averments made in the condonation petition before the CIT(A), the CIT(A) ought to have condoned the delay and adjudicated the matter on merits. Therefore, the matter is restored to the file of the CIT(A) with a direction to condone the delay of 50 days and adjudicate the issue in the appeal on merits.

7. In the result, the appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 21st November, 2025.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 21st November, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

Assistant Registrar
ITAT, Cochin