

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. 213/GTY/2025
Assessment Year: 2019-20

I.T.A. No. 214/GTY/2025
Assessment Year: 2020-21

Jagannath Das,

Nahailakandi, Algapur Bazar,

Assam - 788150

[PAN: BUJPD7375P]

.....**Appellant**

vs.

Dy. Commissioner of Income Tax,

Central Circle, Guwahati,

Aayakar Bhawan, Christian Basti,

G S Road, Guwahati-781005

..... **Respondent**

Appearances by:

Assessee represented by

: Abhishek Bansal, Advocate

Department represented by

: Kausik Ray, JCIT

Date of concluding the hearing

: 04.11.2025

Date of pronouncing the order

: 17.11.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. In these two cases there is a delay in filing of the said appeals, which has been requested to be condoned as under:

“1. That craves leave to file the present appeal against the order of the Commissioner of Income Tax (Appeals) Central NER Guwahati Appeal No CIT(A), Central NER, Guwahati/ 10029/2018-190ate 28.02.2025) pertaining to the Assessment Year 2019-20.

2. That the appeal before this Hon'ble Tribunal is being filed with a delay of 86 days, the statutory period for filing the appeal before the Hon'ble Tribunal is 60 days from the date of receiving the order was expired on 29th April 2025.

3. That the delay in filing the present appeal is neither deliberate nor intentional but due to bonafide reasons and circumstances beyond the control of mine, as elaborated below:

a. The order of the Commissioner of Income Tax (Appeals) -Central NER, Guwahati [Appeal no-CIT(A), Central NER, Guwahati/10029/2018-19 Date 28.02.2025] was never physically delivered in my address.

b I had appointed a counsel, to represent their case and handle the appeal proceedings Despite this appointment, the said counsel neither appeared for the appeal proceedings nor did they inform the Appellant about the issuance of the order. I was under the bonafide belief that their appointed counsel was diligently handling the matter.

c. It was only when I concerned about the prolonged silence on the mater, approached another counsel for an update on their case in the month of July 2025, that they were first informed about the issuance and availability of the aforementioned order on the Income Tax Department's e-filing portal. This new counsel, upon accessing the portal, brought the order to my knowledge.

d. Upon discovering the order through the new counsel in July, I immediately took prompt steps for filing the appeal, including detailed discussions with the new counsel and preparation of the necessary documents.

e. The cumulative effect of the non-receipt of the physical order, the non-performance and lack of communication from the initially appointed counsel, and the subsequent delayed discovery of the order through the intervention of a new counsel, directly contributed to the delay in filing the appeal within the stipulated period.

4. That I had a strong prima facie case on merits and a substantial question of law/tact involved in the appeal, which deserves to be adjudicated by this Hon'ble Tribunal. Denying the condonation of delay would result in grave injustice to the Appellant and would effectively deny them the opportunity of a fair hearing on merits.

5. The delay is solely attributable to the circumstances described above and there was no negligence or lack of diligence on the part of mine.

I the above-named deponent, do hereby verify that the contents of this affidavit are true and correct to the beat of my knowledge and belief. Nothing material has been concealed therein."

Considering the reasons given in the said petition, the delay is hereby condoned and the two appeals are admitted for adjudication

2. These are a batch of two appeals of the same assessee for Assessment Years (A.Y.) 2019-2020 and 2020-2021. Appeal in ITA No. 213/Gty/2025 arises from order dated 28.02.2025, passed under Section 250 of the Income Tax Act, 1961 (hereafter "the Act") by the Commissioner

of Income Tax (Appeals), NER, Guwahati. The appeal in ITA No. 214/Gty/2025 is arising from order dated 28.02.2025 passed under Section 250 of the Act by CIT(A), Central, NER, Guwahati. In both these appeals the Ld. AO's orders and first appellate orders are exparte in nature.

2.1 Right at the outset, the Ld. AR pointed out that due to a communication gap between the assessee and his tax consultant, the assessee was not able to promptly attend to notices issued from the offices of both of the authorities below. It was prayed that the assessee may be given one more chance to prove the bonafides.

2.2 The Ld. DR supported the orders of authorities below but also clearly stated that there would not be any objection in case the matter was to be remanded back for fresh consideration.

3. We have carefully considered the submissions of Ld. AR/DR and have perused the records. It is felt that in the interests of substantive justice, the impugned orders, in both the cases, deserve to be set aside and the matter remand back to the file of Ld. AO for fresh assessment. It would be expected that the assessee would be alert to the notices issued by the Ld. AO prior to framing of assessment.

4. In result, these appeals are 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