

**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC BENCH", RANCHI  
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**

**(THROUGH HYBRID MODE)**

**आयकर अपील सं./ITA No.103/RAN/2025**

**(निर्धारण वर्ष / Assessment Year :2016-2017)**

<b>Sanjay Kumar Jaiswal,</b> Manaitand, Dhanbad Jharkhand	Vs.	<b>ITO, Ward-2(1), Dhanbad</b>
<b>स्थायी लेखा सं./PAN No. : AITPJ 3446 Q</b>		
<b>(अपीलार्थी /Appellant)</b>	..	<b>(प्रत्यर्थी / Respondent)</b>

<b>निर्धारिती की ओर से /Assessee by</b>	:	None
<b>राजस्व की ओर से /Revenue by</b>	:	Shri Khubchand T Pandya, Sr. DR

<b>सुनवाई की तारीख / Date of Hearing</b>	:	24/11/2025
<b>घोषणा की तारीख/Date of Pronouncement</b>	:	24/11/2025

**आदेश / O R D E R**

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 16.04.2024 for the assessment year 2016-2017.

2. None represented on behalf of the assessee. Shri Khubchand T Pandya, Sr. DR appeared on behalf of the revenue.

3. At the time of hearing, it was submitted by the Id. Sr DR that the appeal of the assessee is delayed by 296 days for which no condonation application has been filed. It was also the submission that the assessment order is an ex-parte order and also no evidence has been produced before the Id.CIT(A).

4. I have considered the submissions of the Id.Sr.DR. A perusal of the facts of the present case shows that the appeal of the assessee is delayed

by 296 days. The assessee has filed petition for condonation of delay which reads as under :-



**NOTARY  
DHANBAD**

I, **Sanjay Kumar Jaiswal**, S/o Sri Bijay Kumar Jaiswal, aged about 44 years, resident of Manaitand, Dhanbad, by faith Hindu, do hereby declare as under.

- 1) That my case was being handled by a lawyer, the authorized representative.
- 2) Sir, the authorized representative did not appear and respond to the notices served by the Learned CIT(A) and also did not inform us about the order passed by the First Appellate Authority in Order 250.
- 3) Given that myself was unaware of this order, and due to this, myself could not file the appeal before ITAT, Ranchi for the AY 2016-17.
- 4) That the delay of filing the appeal was not intentional or deliberate.
- 5) That the situation was beyond the control.
- 6) The above declaration is true to the best of my knowledge & belief.
- 7) That the above statements is to give at ITAT, Ranchi, for condonation of delay in filing the Form 36 for the AY 2016-17.

SI.No. 22 Dt. 22 APR 2025

*Sanjay K. Jaiswal*

**SANJAY KUMAR JAISWAL**

(Deponent)



**NOTARY  
DHANBAD**

Authorised.  
U/S 297 (1) (C) of the Cr.P.C.  
(Act No. 11 of 1974) & s/s (8) (i)  
(Act No. 53 of 1952)

*T. K. Sarkar*  
**T. K. SARKAR (Adv.)**  
E No.- 2202/2000

5. The condonation petition does not mention anything about the number of days of delay nor does it give any reason. It is not even mentioned as to who is the lawyer who was handling the appeal of the

assessee before the first appellate authority. A perusal of the assessment order also shows that it is an ex-parte assessment order. Even before the Id. CIT(A) no details have been filed, which clearly shows that the assessee is not serious in pursuing his appeal. It is also noticed that the Id. CIT(A) considering the lackadaisical attitude of the assessee has restored to the file of Id. Assessing Officer for readjudication so as to grant the assessee adequate opportunity. It is noticed that still the assessee has not done anything to substantiate its case but has filed appeal before the Tribunal that too belatedly. This being so, I am of the opinion that the delay in filing the appeal before the Tribunal is not substantiated and consequently the appeal of the assessee stands dismissed.

6. In the result, appeal of the assessee is dismissed.

Order dictated and pronounced in the open court on 24/11/2025.

Sd/-

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

राँची Ranchi; दिनांक Dated 24/11/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अद्योषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राँची / DR, ITAT, Ranchi
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi