

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

BEFORE SHRI INTURI RAMA RAO, AM

**ITA No. 808/Coch/2025
Assessment Year: 2020-21**

George Thomas Appellant
Kurissummoottil Mukkali, Parathodu
Edakkunnam, Kottayam 686512
[PAN: AFYPT6697M]

vs.

The Income Tax Officer, Ward-1, Kottayam Respondent

Assessee by: Shri Prasanth Srinivas
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 19.08.2025 for Assessment Year (AY) 2020-21.

2. Brief facts of the case are that the appellant is an individual deriving agricultural income. The return of income for AY 2020-21 was filed on 05.01.2021 declaring Nil income showing agricultural income of Rs. 26,00,000/-. Against the said return of income, the assessment was completed by the Assessment Unit of Income Tax Department (hereinafter called "the AO") vide order dated 23.09.2022 passed u/s. 144 r.w.s. 144B of the Act at total income of

Rs. 32,00,000/-. While doing so, the AO brought to tax the entire receipts shown from agriculture of Rs. 32,00,000/- for the failure of the appellant to discharge the onus of proving he agricultural income.

3. Being aggrieved, an appeal was filed before the CIT(A) with a delay of 774 days. The CIT(A) dismissed the appeal without condoning the delay.

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

5. I heard the rival contentions and perused the material available on record. At the outset, I find that the NFAC has dismissed the appeal in limine on the grounds of delay by refusing to condone the delay of 774 days. It is submitted before the CIT(A) that the delay had occurred on account of non-receipt of communication by the assessing authority as the assessment order was sent on incorrect address and the appellant being an agriculturist was unfamiliar with the e-proceedings and he was not aware of the assessment order until he received SMS from the department regarding outstanding demand. Thus, he submits that the CIT(A) ought not to have dismissed the appeal in limine on grounds of delay. I find from the order of the CIT(A) that the CIT(A), without giving reasonable opportunity and dealing with the explanation given for the delay, simply refused to condone the delay. Therefore, I am of the

considered opinion that in the interest of justice the matter required remand to the file of the NFAC for de novo disposal in accordance with law after affording reasonable opportunity of hearing to the appellant. Ordered accordingly.

6. 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

By Order

Assistant Registrar
ITAT, Cochin