

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 321/Agr/2025
Assessment Year: 2019-20**

Somendra Pachauri, Virampur, Kakarwali, Etah (UP).	Vs.	Income-tax Officer, Ward 4(3)(1), Etah.
PAN :AUEPP8929P		
(Appellant)		(Respondent)

Assessee by	Sh. Deependra Mohan, C.A.
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	15.10.2025
Date of pronouncement	26.11.2025

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal has been preferred by the assessee against impugned order dated 21.04.2025 passed in Appeal No. NFAC/2018-19/10403322 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2019-20, wherein the Id. CIT(Appeals) has dismissed assessee's appeal *in limine*, as barred by limitation.

2. Briefly stating, the facts are that the assessee did not file any return of income for the assessment year 2019-20. The Assessing Officer noticed that

the appellant assessee had entered into the transaction of time deposit of Rs.1,20,00,000/- and also earned interest income of Rs.6,75,259/-. Case was reopened u/s. 147 and notice u/s. 148 of the Act was issued to the assessee on 25.03.2023, which stood un-responded. Thereafter, statutory notices u/s. 142(1) and show cause notices u/s. 144 of the Act were issued, but for no avail. Therefore, the Assessing Officer assessed the total income of the assessee at Rs.1,26,75,259/-, vide assessment order dated 08.12.2023 passed u/s. 147 r.w.s. 144 and 144B of the Act.

3. Aggrieved, assessee preferred first appeal before learned CIT(Appeals), who dismissed the same upon rejection of assessee's prayer for the condonation of delay.

4. This second appeal has been filed on behalf of the assessee on the ground, in addition to others, that Ld. CIT(Appeals) has erred in passing the impugned order, ignoring the genuine reason for the delay.

5. Perused the records. Heard learned representative for assessee and learned Sr. DR for revenue.

6. Learned representative for assessee has submitted that the appellant assessee is an illiterate individual, belonging to a rural background, hence, unable to access the ITBA Portal for gathering knowledge of assessment

order. The first appeal was filed after obtaining certified copy of the assessment order. The first appeal has been dismissed at the very threshold without affording proper opportunity of hearing.

7. Learned Sr. DR supported the impugned order.

8. At the very outset, we note that the first appeal was filed on 20.09.2024 against the assessment order dated 08.12.2023 by a delay of about 257 days. It transpires from the perusal of impugned order that the assessee did neither mention the factum of delay in filing first appeal in form No. 35 nor moved any delay condonation application before Id. CIT(Appeals). However, the grounds of appeal and submission of the Id. AR show that the reason for delay assigned by assessee before the Tribunal is that the assessee was illiterate, belonging to a rural background having no digital understanding to access the ITBA portal, which led him to file first appeal with such a delay after obtaining certified copy of the assessment order. The impugned order has been passed ex parte. The reason for delay shown by assessee remain uncontroverted on behalf of the revenue. It is well established principle of law that the substantial justice cannot be denied on technical aberrations. In an adversarial justice system like ours, no party should ordinarily be denied the opportunity of participating in the process of justice dispensation. Justice is the goal of jurisprudence. Any interpretation which eludes or frustrates the

recipient of justice, is not to be followed. The object of prescribing certain time period for filing an appeal is to expedite the proceedings before the concerned authorities and to advance the cause of justice. In the facts and circumstances of the case, we find the cause of delay sufficient and condone the delay caused in filing first appeal before the Id. CIT(Appeals).

9. In the aforesaid circumstances, we deem it just and appropriate to remit the matter back to the file of learned CIT(A) for adjudication afresh on merits after affording an opportunity of hearing to the assessee. The Id. CIT(Appeals) is directed to pass speaking and reasoned order. The assessee is also directed to be cooperative in attending the hearings and making submissions before the learned CIT(A) for the expeditious and effective disposal. Needless to say, that learned CIT(A) shall ensure the observance of the principles of natural justice. The appeal is, thus, liable to be allowed for statistical purposes.

10. In the result, assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 26.11.2025.

Sd/-

**(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Sd/-

**(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 26.11.2025

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra