

IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH, PATNA

**BEFORE SHRI DUVVURU RL REDDY, VP
AND
SHRI RAJESH KUMAR, AM**

**ITA No. 111/PAT/2025
(Assessment Year: 2014-15)**

Vasundhara Vihar Construction

Private Limited

K23, Chitragupta Nagar, Lohia
Nagar, Patna-800020

(Appellant)

ITO Ward (1)(5)

Katihar, Bihar

(Respondent)

PAN No. AAECV2825R

Assessee by : Shri K.M Mishra, AR
Revenue by : Shri Ashwani Kr. Singal, DR

Date of hearing: 26.11.2025
Date of pronouncement: 28.11.2025

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 23.04.2024 for the AY 2014-15.

2. At the outset, we note that the appeal of the assessee is barred by limitation by 250 days. At the time of hearing the counsel of the assessee explained the reasons for delay in filing the appeal. The Ld. D.R did not raise any objection in condoning the delay. After hearing the rival contentions and perusing the materials available on record, we find that the delay is for bonafide and genuine reasons and hence, we condone the delay and adjudicate the appeal.

3. At the outset, the Learned Council of the assessee submitted before us that the Learned CIT (A) has passed the appellate order dismissing the appeal in Limine without condoning the delay of 190 days, which was on account of bona fide and genuine reasons. The Id. Counsel for the assessee submitted that the order passed by the Learned CIT (A) is in violation of the principles of natural justice and fair play and accordingly, the assessee need to be given one more opportunity of hearing before the Learned CIT (A) by restoring the issue back to the file of the Learned CIT (A).

3.1. The learned DR on the other hand did not object for the same.

3.2. After hearing the rival contentions and perusing the materials available on record, we find that the order has been passed by dismissing the appeal in Limine without condoning the delay of 190 days. As we found the reasons to be genuine and bona fide and therefore, condoning the same, we restore the appeal to the file of the Learned CIT (A) with a direction to decide the same on merit, after affording reasonable opportunity of hearing to the assessee.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 28.11.2025.

Sd/-
(DUVVURU RL REDDY)
(VICE PRESIDENT)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Patna, Dated: 28.11.2025

Sudip Sarkar, Sr.PS



Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Patna