

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

**BEFORE SHRI INTURI RAMA RAO, AM  
AND SHRI MANU KUMAR GIRI, JM**

**ITA No. 766/Coch/2025  
Assessment Year: 2018-19**

John George, ..... Appellant  
APT No.11A Infra Foreshore, IFP Road,  
Fine Arts Avenue, Ernakulam,  
Kerala- 682 016. vs.  
[PAN: ADLPG1701A]

Deputy Commissioner of Income Tax, ..... Respondent  
Corporate Circle-1(1), Kochi.

Assessee by: Mr.Gopalakrishnan, C.A  
Revenue by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 06.11.2025  
Date of Pronouncement: 25.11.2025

**ORDER**

**PER MANU KUMAR GIRI, JM:**

The captioned appeal filed by the assessee is directed against order of the Ld. Commissioner of Income Tax (Appeal)/NFAC, Delhi ['CIT(A)' in short] dated 22.08.2025 for Assessment Year 2018-19.

2. The brief facts of the case are that the Assessing Officer (A.O.) passed order u/s. 147 of the Income-tax Act, 1961 (hereinafter "the Act") dated 22.08.2023 making variation in respect of Long term Capital Gain

and variation in respect of issue of set off of losses disallowed. Aggrieved by the said order, the assessee preferred an appeal before the Ld. CIT(A). However, the learned CIT(A) dismissed the appeal of the assessee in limine as the appeal has been filed late by 193 days.

3. Aggrieved, assessee is in appeal before us.

4. Before us, the Ld. AR for assessee read out para 5 of the impugned order wherein reasons for delay are recorded as medical emergency. The Ld. D.R relied upon the order of the Id.CIT(A) and pleaded for the dismissal of the appeal.

5. Though we some extent concur with the submissions of Ld. DR, however, keeping in mind the natural justice, we are of the view that the assessee may be granted opportunity to file submissions and evidence, if any before the Id.CIT(A). We are of the considered view that the reasons given for delay in filing appeal as medical emergency (Pg 47-48 medical certificate of paper book) cannot be ruled out. Hence, we condone the delay. Accordingly, the impugned order is set aside and the appeal is restored back to the appeal file to the Ld. CIT(A) for hearing on merits. The Ld.CIT(A) shall proceed for hearing the appeal on merits after affording proper opportunity of hearing to the assessee. The assessee is directed to substantiate its case with all evidence and documents, if any, forthwith without any fail, failing which Ld.CIT(A) shall be at liberty to proceed with the appeal proceedings on merits as per

law. The Ld. AR of the assessee also assured us that the assessee will prosecute the case diligently before the Ld. CIT(A).

6. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 25<sup>th</sup> November, 2025 at Cochin.

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(MANU KUMAR GIRI)**  
**JUDICIAL MEMBER**

Cochin, Dated: 25<sup>th</sup> November, 2025  
K.B

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File