

आयकर अपीलीय अधिकरण न्यायपीठ “एक-सदस्य” मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH “SMC”, RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.671/RPR/2025

निर्धारण वर्ष / Assessment Year : 2013-14

Santosh Kumar
H No.40, Uparpara, Village: Khorma,
Post-Pratappur, Dist. Surguja (C.G.)-497 223
PAN: BZUPK0738B

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer-1,
Ambikapur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri G.S. Agrawal, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 03.12.2025

घोषणा की तारीख / Date of Pronouncement : 03.12.2025

आदेश / ORDER**PER PARTHA SARATHI CHAUDHURY, JM**

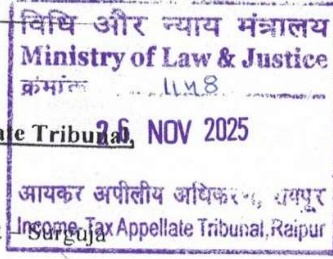
The present appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, Delhi dated 14.08.2025 for the assessment year 2013-14 as per the grounds of appeal on record.

2. At the very outset, it is noted as per Para 4 of the Ld. CIT(Appeals)/NFAC's order that in Form 35, the assessee had filed appeal before the Ld. CIT(Appeals)/NFAC on 12.11.2024 against the order u/s.144/147, dated 08.12.2018 passed by the A.O, resultantly, there is a delay of 5 years 11 months 4 days. The assessee has mentioned as "No" in point No.14 (whether there is delay in filing appeal) in Form 35. Further, the assessee has not filed any application for condonation of delay before the Ld. CIT(Appeals)/NFAC. That since the appeal was filed belatedly in terms with Section 249(2) of the Act, the said appeal was dismissed.

3. Being aggrieved from the order of the Ld. CIT(Appeals)/NFAC for not condoning the said delay of 5 years 11 months 4 days, the assessee has preferred the present appeal.

4. The Ld. Counsel for the assessee had filed an application under Rule 29 of the ITAT Rules, 1963 submitting various additional evidences which would help the assessee to substantiate his claim sufficing the

reasonableness for such inordinate delay. The Ld. Counsel for the assessee has also made a prayer for admission of the same. The application under Rule 29 of the ITAT Rules, 1963 is extracted as follows:



**Before the Hon'ble Members, Income Tax Appellate Tribunal,
Raipur Bench, Nava Raipur**

Reg.: **Santosh Kumar**, Village - **Khorma**, P.O. Pratappur, District
ITA 671/RPR/2024 - A.Y. 2013-14
Hearing fixed for **26.11.2025**

Sub.: **Prayer to admit additional evidence U/R 29**

In the above matter respectfully submitted before your honor for your kind and favourable consideration:

1. That in this case the Ld. CIT(A) has dismissed the appeal without considering the application giving the reasons for delay of 5 years and 11 months. Assessee is residing in remote tribal area, not aware of income tax provision, not earning substantial income.
2. Apart from the reason submitted before him and also filed before the Hon'ble Bench, also submitted that appellant's son namely 'Avish' was diagnosed the disease viz. **Nephrotic syndrome** on 24.12.2018. At that time, he was **6 years old**. He was sick prior to that also and home treatment was taken.
3. Thereafter, the assessee is continuously getting the treatment of the son at **Ambikapur, Varanasi, Raipur** & other places. The appellant was puzzled and perturbed and was greatly depressed as he is the only son. Attention of appellant was centered to treatment of son.
4. Assessment order and notices from IT department were not received.
5. The assessee could trace some of the treatment papers pertaining to his son at various places i.e. **Ambikapur, Varanasi, Raipur** and supporting for above are enclosed in paper book at pages 34 - 176.
6. Submitted that these supportings are material in deciding the issue. These additional evidences kindly be considered in deciding the appeal.

For this the appellant will be obliged to your honor.

Prayed

Spandley

OR
Date: 24.11.2025

Similarly, the assessee has filed supporting documents vide paper book at Pages 34 to 176 as annexures with the application under Rule 29 of the ITAT Rules, 1963.

5. The Ld. Sr. DR fairly conceded that since these evidences were not there on record before the Ld. CIT(Appeals)/NFAC, therefore, in the interest of natural justice, it would be appropriate that these evidences be considered by the Ld. CIT(Appeals)/NFAC in terms with Section 249(3) of the Act.

6. Having heard the submissions of the parties herein, analyzing the facts and circumstances of the case, it is observed that this is a case where the appeal before the first appellate authority was barred by limitation by 5 years 11 months 4 days. This is a huge delay and as observed by the Ld. CIT(Appeals)/NFAC, there is no condonation petition filed by the assessee praying for condonation of such inordinate delay. Resultantly, the Ld. CIT(Appeals)/NFAC had dismissed the appeal on the ground of limitation. Before me, it was pleaded by the Ld. Counsel for the assessee for admission of additional evidences under Rule 29 of the ITAT Rules, 1963 which I have granted permission to the Ld. Counsel and he had accordingly filed the said application a/w. relevant annexures submitting that the assessee was prevented from genuine cause for such delayed filing of appeal before the Ld. CIT(Appeals)/NFAC.

7. Be that as it may, these additional evidence has to be considered by the Ld. CIT(Appeals)/NFAC in terms with Section 249(3) of the Act to understand whether there was sufficient reasons for such huge delay in filing the appeal. Therefore, the Ld. CIT(Appeals)/NFAC shall first consider the condonation of delay of 5 years 11 months 4 days in case of the assessee in terms with Section 249(3) of the Act and thereafter, if the said delay is condoned then only adjudicate the matter as per law while complying with the principles of natural justice.

8. Before parting, it is also observed and held that principles of natural justice demands fair opportunity should be given to the bonafide assessee. In this case, rights and liabilities of the assessee are yet to be determined but first the assessee needs to comply with the law of limitation. The law of limitation have been formed with the objective that legal proceedings has to be completed within certain frame of time and any person who initiates a particular proceedings has to be initiated within certain span of time so that the legal process is complied with within a specific time parameter. Therefore, it is important for the Ld. CIT(Appeals)/NFAC to examine the additional evidences which are furnished by the assessee to decide the genuineness and sufficient reasons for violation of law of limitation by the assessee whether the assessee is bonafide and once the Ld. CIT(Appeals)/NFAC is satisfied that the said delay can be condoned

only then it shall adjudicate the rights and liabilities of the parties herein substantially as per law always complying with principles of natural justice.

9. As per the above observations, the order of the Ld. CIT(Appeals)/NFAC is set-aside and the matter is remanded back to its file as per afore-stated directions of this Bench.

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

Order pronounced in open court on 03rd day of December, 2025.

Sd/-
(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 03rd December, 2025.

SB, Sr. PS

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच, रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur