

**IN THE INCOME TAX APPELLATE TRIBUNAL
'SMC' BENCH, BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

| |
|--------------------------|
| ITA No.1874/Bang/2025 |
| Assessment Year: 2014-15 |

| | | |
|--|-----|---|
| Vakkala Ravi Kumar, No.139 Balaji Layout, Opp. Simhardi Layout, Subramanyapura Post, Bangalore – 560 061. PAN – BBEPR 3801 C | Vs. | The Income Tax Officer, Ward – 3(2)(1), Bangalore. . |
| APPELLANT | | RESPONDENT |

| | | |
|-------------|---|---|
| Assessee by | : | Shri H Guruswamy, ITP |
| Revenue by | : | Shri Ganesh R Ghale, Standing Counsel for Department |

| | | |
|-----------------------|---|------------|
| Date of hearing | : | 10.11.2025 |
| Date of Pronouncement | : | 08.12.2025 |

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

This is an appeal filed by the assessee against the order passed by the NFAC, Delhi vide order dated 14/02/2025 in DIN No. ITBA/NFAC/S/250/2024-25/1073308251(1) for the assessment year 2014-15.

2. At the outset, it was noticed that there was a delay of 135 days in filing the appeal by the assessee before us. It was also noticed that there was non-appearance by the assessee before the learned CIT(A).

2.1 It was submitted by the learned AR that the assessee is an uneducated person and is not well-versed with income-tax proceedings. He does not check his emails on a regular basis. Therefore, the assessee could not keep track of the notices issued by the learned CIT(A) intimating the date of hearing.

3. The assessee came to know about the order passed by the learned CIT(A) only after receiving a penalty notice from the Income Tax Department. Immediately thereafter, the assessee filed the present appeal. However, in this process, a delay of 135 days occurred. To support this, the learned AR filed an affidavit of the assessee, which is available on record.

4. In view of the above facts, the learned AR prayed that the issue may be set aside to the file of the learned CIT(A) for fresh adjudication as per law. The learned AR also assured that the assessee would make the necessary compliance.

5. On the other hand, the learned DR submitted that this is the second round of litigation before the Tribunal, which shows that the assessee is not pursuing the matter seriously. Therefore, the assessee should not be granted any further opportunity for hearing before the learned CIT(A). According to the learned DR, the appeal of the assessee should be dismissed in limine.

6. We have heard the rival contentions of both parties and perused the materials on record. It is true that this is the second round of litigation before us. On the earlier occasion, the ITAT had set aside the

issue to the file of the Assessing Officer for fresh adjudication. Despite that, in this second round, the assessee again failed to appear before the learned CIT(A), which shows a negligent approach on his part.

6.1 Nevertheless, considering the educational background of the assessee, we are inclined to grant one more opportunity to represent his case before the learned CIT(A). However, this will be subject to the payment of a cost of ₹1,000 on account of his negligent conduct which will be deposited in the PRIME MINISTER RELIEF FUND.

6.2 Hence, in the interest of justice and fair play, and considering the assurance given by the learned AR for necessary compliance, we set aside the issue to the file of the learned CIT(A) for fresh adjudication as per law. The assessee is directed to cooperate in the proceedings and to avoid unnecessary adjournments. Hence, the ground of appeal raised by the assessee is allowed for statistical purposes.

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

Order pronounced in court on 8th day of December, 2025

Sd/-

(KESHAV DUBEY)

Judicial Member

Bangalore

Dated, 8th December, 2025

/ vms /

Sd/-

(WASEEM AHMED)

Accountant Member

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore