

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

I T A. Nos.375/PAN/2025

(A.Y. 2017-18)

Appasab Ramappa Lingareddi, 397,Satti, At Post-Satti Tal , Athani, Belagavi-591240, Karnataka.	Vs .	ITO-Ward-1, Feroj khimjibhai cpx, Civil Hospital Road Belagavi-590001. Karnataka.
PAN No. AMMPL5861G		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	Ms.Suhana.AR
Revenue by	Ms.Rijula Uniyal.Sr.DR

सुनवाई की तारीख/Date of Hearing	11.12.2025
घोषणा की तारीख /Date of Pronouncement	11.12.2025

ORDER

PER PAVAN KUMAR GADALE JM:

The appeal is filed by the assessee against the order of National Faceless Appeal Centre (NFAC) Delhi / CIT(A) passed u/sec 144 and u/sec 250 of the Act. The assessee has raised the grounds of appeal challenging the order of the CIT(A) sustaining the addition under section 69A of the Act and not condoning the delay in filing the appeal before the CIT(A).

2. The brief facts of the case are that, the assessee has not filed the return of income. The Assessing Officer (AO) based on the information from ITBA data analytics found that the assessee has made substantial cash deposits aggregating to Rs.22,22,000/- in the bank account maintained with Syndicate Bank at Satti during the demonetization period in the F.Y2016-17. The Assessing Officer has issued notices u/sec142(1) of the Act on the assessee to explain the sources of cash deposits made in the bank account and also show cause notice was issued, but there was no compliance by the assessee. Since, no explanations/details were filed, the AO considering the information available on record has invoked the provisions of Sec. 144 of the Act and dealt on the provisions of section 69A of the Act and judicial decisions and made addition of unexplained cash deposits of Rs.22,22,000/- and unexplained bank credits of Rs.1,64,689/- and finally assessed the total income of Rs.23,86,869/- and passed the order u/sec 144 of the Act dated 24.10.2019.

3. Aggrieved by the order, the assessee has filed an appeal before the CIT(A), whereas the CIT(A) find that there is a delay of 1734 days in filling the appeal and the assessee has not filed/ explained the sufficient reasons/cause for the delay and the CIT(A) has dismissed the assessee appeal in limine. Aggrieved by the CIT(A) order, the assessee has filed an appeal before the Hon'ble Tribunal.

4. At the time of hearing, the Ld. AR submitted that the CIT(A) has not considered the facts that the assessee is a agriculturist and depend on the agricultural income and cash deposits represents the compensation received from the land acquisition .Further the Ld.AR relied on the affidavit of the assessee for condonation of delay in filling the appeal and explaining the sufficient cause for non compliance before the CIT(A). Further the delay was not a wanton act but the circumstances beyond the control of the assessee. The Ld.AR emphasized that the assessee has good case on merits and prayed for an opportunity to substantiate with the material evidences before the lower authorities. Per Contra, the Ld. DR supported the order of the CIT(A).

5. Heard the rival submissions and perused the material on record. Prima-facie, the CIT(A) has passed the order considering the fact that there is no compliance by the assessee in spite of providing adequate opportunity of hearing and the delay in filling the appeal was not explained with the reasonable cause and the appeal was dismissed on the ground of delay. The assessee has raised grounds of appeal challenging the addition u/sec69A of the Act made by the A.O and there could be various reasons for no proper compliance. Whereas the affidavit and application u/sec 249(3) of the Act for condonation of delay in filling the appeal was not filed before the CIT(A) by the assessee. Hence considering the facts,

circumstances, submissions of the Ld.AR and principles of natural justice, shall provide with one more opportunity to the assessee subject to payment of cost of Rs.2000/- to the income tax department within one month from the date of receipt of the order and produce the proof of payment. Further the assessee to file the application for condonation of delay before the CIT(A) explaining the sufficient and reasonable cause and the CIT(A) should follow a pragmatic approach for condonation of delay and in accordance with the provisions of law. Accordingly, the order of the CIT(A) is set aside and remit the disputed issue to the file of the CIT(A) to adjudicate afresh on merits after considering the application of condonation of delay. The assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information for early disposal of appeal and the grounds of appeal of the assessee are allowed for statistical purposes.

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

Order pronounced on 11/12/2025 as per rule 34(5) of the ITAT Rules 1963.

Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER

Panaji Dated: 11/12/2025

Copy of the Order forwarded to:

1. The Appellant,
2. The Respondent

3. The CIT(A)-
4. CIT
5. DR, ITAT
6. Guard file.

//True Copy//

BY ORDER,
(Asstt. Registrar)ITAT,
Panaji

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			