

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**GUWAHATI BENCH, GUWAHATI**  
**(VIRTUAL HEARING AT KOLKATA)**

**SHRI MANOMOHAN DAS, JUDICIAL MEMBER**  
**SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 305/GTY/2025**  
**Assessment Year: 2011-2012**

**&**

**I.T.A. No. 306/GTY/2025**  
**Assessment Year: 2011-2012**

**Hari Narayan Borkataky,**

Subachani Road, Seniram Bazar,

S.O Tinsukia (Assam) - 786125 .....**Appellant**

[PAN: ACBPB0630Q]

**vs.**

**ITO Ward-1, Tinsukia,**

Aayakar Bhawan, Bardoloi Nagar,

Tinsukia (Assam) – 786125 ..... **Respondent**

**Appearances by:**

Assessee represented by : Jay Prakash Gupta, FCA

Department represented by : Sanjay Jha, JCIT

Date of concluding the hearing : 04.12.2025

Date of pronouncing the order : 04.12.2025

**ORDER**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER:**

1. In these appeals, there is delay of 70 days which has been requested to be condoned as under:

*“The appellant has filed an appeal in Form 36 before the Hon'ble Bench against the order passed under Section 250 r.w.s. 144 read with section 263 read with section 144B of the Income Tax Act, 1961. The date of the order passing the appeal order is 14/05/2025. Being aggrieved by the order, the appellant wanted to appeal before the Hon'ble Income Tax Appellate Tribunal due to be filed on or before 31st July 2025. However, due to unavoidable circumstances, the appeal was filed only on 9th October, 2025 with a delay of 70 days.*

*The delay in filing the appeal was caused by the serious health issues of the appellant, Hari Narayan Borkataky as he suffered a major fall at his farm resulting a lower back injury. He was advised complete bed rest for 3-4 weeks. The medical documents supporting this are enclosed herewith for your kind reference.*

*In view of the above, it is prayed before the Hon'ble Bench to condone the delay of 70 days in filing the appeal and allow the appeal to be heard on its merits.*

1.1 Considering the reasons given in the said petition, the delay is hereby condoned and the appeals are admitted for adjudication.

2. This is a batch of two appeals one on quantum and the other against an order u/s 271(1)(c) of the Income Tax Act, 1961 (hereafter "the Act"). Since these matters are inter-connected hence, they are being disposed of through a single order.

2.1 ITA No. 305/Gty/2025 arises from order dated 14.05.2025, passed u/s 250 of the Act by Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi. ITA No. 306/Gty/2025 arises from the order u/s 250 of the Act, dated 25.05.2025, passed by the Ld. CIT(A), NFAC. Right at the outset, the Ld. AR pointed out that neither before the Ld. AO nor before the Ld. CIT(A) could the assessee represent due to a communication gap between him and his tax consultant. The Ld. AR prayed for one more opportunity to present the facts.

2.2 The Ld. DR, on the other hand, relied on the orders of authorities below.

3. We have considered the submissions of the Ld. AR/DR and have also gone through the records. We find that actually the assessee's absence before either of the authorities below in both of the cases has been duly recorded in their respective orders. Accordingly, in the interests of substantive justice, and considering the totality of facts and circumstances of these cases, we deem it fit to set aside the two impugned orders and remand these matters back to the file of Ld. AO for fresh

adjudication. We expect that the assessee would be alert to the notices issued by the Ld. AO and thereafter respond promptly.

4. In result, these appeals are partly allowed for statistical purposes.

Order pronounced on 04.12.2025

Sd/-  
**[Manomohan Das]**  
**Judicial Member**

Sd/-  
**[Sanjay Awasthi]**  
**Accountant Member**

Dated: 04.12.2025  
AK, Sr. PS

*Copy of the order forwarded to:*

1. The Appellant
2. The Respondent
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches