

**IN THE INCOME TAX APPELLATE TRIBUNAL
VARANASI CIRCUIT BENCH, VARANASI**

[Virtual Hearing]

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.61/Vns/2024
Assessment year:2020-21

Sanjay Gupta, CL-14, Basanti Nagar, Rourkela-769012 PAN:BOHPG 1809K (Appellant)	Vs.	Income Tax Officer,2(5), Ballia. (Respondent)
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Appellant by	None
Respondent by	Shri G.P. Singh, D.R.
Date of hearing	10.12.2025
Date of pronouncement	16.12.2025

ORDER

This appeal vide I.T.A. No.61/Vns/2024 has been filed by the assessee for assessment year 2020-21 against impugned appellate order dated 26/02/2024 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1061486294(1) of National Faceless Appeal Centre, (NFAC), Delhi.

2. The impugned order of the learned CIT(A) has been passed, dismissing the assessee's appeal in limine on limitation ground, without going into merits.

3. On perusal of the records and the reasons pleaded by the appellant assessee before learned CIT(A) explaining the reasons for delay in filing of appeal, I am satisfied that appellant assessee had reasonable cause to explain the delay in filing of appeal before the learned CIT(A). It is held that

this was a fit case for condonation of delay in filing of appeal by the learned CIT(A).

4. At the time of hearing, the assessee was represented by none and Revenue was represented by Shri G.P. Singh, Senior Department Representative. The learned D. R. for the Revenue relied on the assessment order, and left the matter to the discretion of the Bench.

5. After hearing the learned Departmental Representative, and on perusal of records, it is found that the Assessing Officer passed ex-parte assessment order without providing reasonable opportunity to the assessee. Further, the learned CIT(A) has not passed his order on merits.

6. In view of the foregoing, the impugned appellate order of the learned CIT(A) is set aside and issue in dispute regarding additions made in the assessment order are restored back to the file of the AO with a direction to pass denovoassessment order in accordance with law, after reasonable opportunity to the assessee. All the grounds of appeal treated as disposed off in accordance with the aforesaid directions.

7. In the result, the appeal of the assessee stands partly allowed for statistical purposes.

(Order pronounced in the open court on 16.12.2025)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated 16.12.2025
Aks/-

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T.,