

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 479/Agr/2025
Assessment Year: 2018-19**

Ajab Singh, Singhroli, Jovra, Morena (MP).	Vs.	Income-tax Officer-1, Morena
PAN :HKDPS3512R		
(Appellant)		(Respondent)

Assessee by	Sh. Rajendra Sharma, Advocate
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	17.12.2025
Date of pronouncement	17.12.2025

ORDER

PER : SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal has been preferred by assessee against the impugned order dated 08.09.2025 passed in Appeal No. NFAC/2017-18/10402873 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2018-19, wherein the Id. CIT(Appeals) has dismissed assessee's first appeal upon rejection of assessee's prayer for condonation of delay.

2. Perused records and heard learned representative of the assessee and learned departmental representative.

3. It transpires from the perusal of records that the assessee filed first appeal before the first appellate authority on 19.09.2024 against the assessment order dated 14.03.2023 by a delay of about 492 days. The reason cited for the delay in filing the first appeal before the learned CIT(A) are as under :

“The assessee carrying on the milk collection/supply business at interior place of Chambal area was not at all aware of Income Tax Technicalities and depended upon the then I.T. Counsel who did not comply with I.T Notices, though the appellant maintained account. In such circumstances the assessee could not file return u/s 139 (1) nor could comply notices u/s 148 A(b), 148 and 142 (1) Show cause notice. Accordingly ex-parte order u/s 144 was made in which the total cash withdrawals of Rs. 14188000/- during the year have been treated as unexplained expenditure u/s 69C and total deposit of Rs. 300000/- in cash treated as unexplained money u/s 69A Assessment has been made at a total income of Rs. 14488000/- Due to laxity and omission on the part of the then IT Counsel. No compliance could be made to notice u/s 148, 142(1) and SC Notice Even assessment order passed on 14-03-2023 was not communicated which was obtained when demand was pressed. The appellant prays that looking to the facts and circumstances of the case the delay in filing appeal against the ex-parte order u/s 144 may kindly be condoned to advance the cause of substantial justice and obliged.”

The Id. CIT(Appeals) did not condone the said delay and dismissed the appeal ex parte as non-maintainable.

4. It is well established principle of law that the substantial justice cannot be denied on technical aberrations. The object of prescribing procedure is to advance the cause of justice. In an adversial justice system like ours, no party should ordinarily be denied the opportunity of participating in the process of justice dispensation. Justice is the goal of jurisprudence. Any interpretation

which eludes or frustrates the recipient of justice, is not to be followed. The object of prescribing the time period for filing of the appeal is to expedite the proceedings before the concerned authorities and to advance the cause of justice. In view of the reasons for delay assigned by the assessee before Id. CIT(Appeals), we condone the delay of 492 days caused in filing the first appeal and remit the matter back to the file of learned CIT(Appeals) for adjudication on merit. We order accordingly. We further direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the learned CIT(Appeals) for the expeditious and effective disposal. Assessee shall refrain from seeking any adjournment but for compelling and unavoidable reasons. Needless to say that learned CIT(Appeals) shall ensure the observance of the principles of natural justice. The appeal is liable to be allowed for statistical purposes accordingly.

5. In the result, the appeal is allowed for statistical purposes. The impugned order dt. 08.09.2025 is set aside.

Order pronounced in the open court on 17.12.2025.

**Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 17.12.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra