

INCOME TAX APPELLATE TRIBUNAL: GAUHATI BENCH : GUWAHATI

In Virtual hearing

BEFORE SHRI MANOMOHAN DAS, HON'BLE JUDICIAL MEMBER

AND

SHRI RAKESH MISHRA, HON'BLE ACCOUNTANT MEMBER

ITA No. 277 / GTY / 2025

AY: 2022-13

Diling Tatak P Sector Durga Puja Pandal Itanagar Circle, Papum Pare (Arunachal Pradesh) PIN- 791111 PAN: AVFPT6405Q	The ITO, Ward- North Lakhimpur
(Appellant)	(Respondent)

Assessee By:	Shri Manish Tiwari, AR
Department By:	Shri Amit Kumar Pandey, Addl. CIT
Date of Hearing:	26-11-2025
Date of Pronouncement:	08 -12-2025

ORDER

PER MANOMOHAN DAS, JM

The assessee filed this appeal against the order of the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi (hereinafter referred to as the ("CIT(A)" dated 23.06.2025 passed under Section 250 of the Income Tax

Act, 1961 (hereinafter referred to as the 'Act') and pertains to the Assessment Year [AY] 2022-23.

2. The brief facts of the case are that, the assessee has filed his return of income declaring Nil income claiming refund of RS. 53,35,500/-. The case of the assessee was selected for scrutiny under CASS to verify ---

- (i) Contract receipts, Fees or Commission Receipts
- (ii) Deduction from Income from Other Sources and
- (iii) Refund claim.

Statutory notices were issued to the assessee by Id. Assessing Officer [AO] asking certain details from the assessee. However, the assessee failed to respond to the notices including show cause notice issued to him. Consequently, the Id. AO has completed the assessment under section 144 of the Act. The Id. AO has made addition of Rs. 1,22,32,94,327/- Rs. 8,94,22,815/- and Rs. 74,75,17,698/- to the total income of the assessee. The Id. AO has denied the benefit of section 10(26) of the Act also.

3. Being aggrieved, the assessee filed 1st appeal before the Id. CIT(A). The Id. CIT(A) vide order dated 23.06.2025 dismissed the appeal of the assessee.

4. Being aggrieved, the assessee filed the present appeal before the Tribunal.

5. The Id. CIT(A) dismissed the appeal of the assessee on account of delay in filing of the appeal. The Id. CIT(A) observed that, the service of the notice of demand mentioned in Form 35 is 19th March, 2024 and the assessee has filed appeal on 12th July, 2024 which is beyond statutory permissible time limit of 30 days. The Id. CIT(A) did not impress on the reason cited by the assessee as reason for delay in filing of the appeal. It was

observed that, unless proper explanation is offered, the appellate authority could not exercise its discretion in the proper perspective to advance substantial justice.

6. We observe that, the assessment order framed by the Id. AO is under section 144 of the Act and the Id. CIT(A) dismissed the appeal of the assessee on account of delay in filing of the appeal by the assessee. The reason cited by the assessee as delay in filing of his appeal, was not accepted by the Id. CIT(A).

7. Since, the assessment order is under section 144 and the appeal of the assessee has been dismissed by the Id. CIT(A) on the ground of delay in filing of the appeal, section 10(26) of the Act also involved in the matter, it is our considered opinion that, the case of the assessee should be remanded to Id. AO for consideration afresh. Accordingly, we set aside the order of the Id. CIT(A) dated 23.06.2025 as well as the assessment order dated 18.03.2024 and remand the case to Id. AO for consideration afresh. We direct Id. AO to reframe the assessment after giving the assessee an adequate opportunity of being heard. Thus, we allow the appeal of the assessee for statistical purposes only.

8. In the result, the appeal of the assessee is allowed for statistical purposes only.

9. Order pronounced in the open court on this 08th day of December, 2025.

Sd/-

(Rakesh Mishra)
Accountant Member
Date: 08 .12 .2025

Sd/-

(Manomohan Das)
Judicial Member

Copy forwarded to:-

1. Diling Tatak, P Sector Durga Puja Pandal, Itanagar Circle, Papum Pare, PIN- 791111 (Arunachal Pradesh)
2. The ITO, Ward- North Lakhimpur
3. The Pr. CIT
4. The CIT(A)
5. The DR
6. Guard file

By Order

Assistant Registrar
ITAT, Guwahati / Kolkata