

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH "SMC", RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

**आयकर अपील सं./ITA Nos.752 & 753/RPR/2025
निर्धारण वर्ष / Assessment Years : 2014-15 & 2015-16**

State Resource Centre
Deshbandhu Complex,
Ramsagar Para, Raipur-492 001
PAN: AADAS0287K

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward-1(2), Raipur (C.G)

.....प्रत्यर्थी / Respondent

Assessee by : Shri R.B Doshi, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 07.01.2026

घोषणा की तारीख / Date of Pronouncement : 07.01.2026

आदेश / ORDER**PER PARTHA SARATHI CHAUDHURY, JM**

The captioned appeals preferred by the assessee emanates from the respective orders of the Ld.CIT(Appeals)/NFAC, Delhi dated 28.02.2025 for the assessment years 2014-15 & 2015-2016 as per the grounds of appeal on record.

2. At the very outset, it is noted that there is delay of 219 days for both the appeals individually. That explaining the said delay and praying for condonation, the Ld. Counsel for the assessee has filed affidavit of the director of the assessee entity as well as affidavit of employee whose email id was provided in Form 35 as well as condonation petition.

3. I have carefully considered the contents therein. The case of the assessee is that it is a private entity doing work for the Central Government on time to time basis i.e. providing adult education programme in the various areas of the state as per the direction of the Central Government. As per the documents furnished, during the relevant period the assessee entity was not functioning and was closed for all practical purposes, during that time, the notices u/s. 250 of the Income Tax Act, 1961 (for short 'the Act') were sent on the email id of both of the assessee entity as well as of the employee concerned. That due to entire

closure and non-functioning of the assessee entity during the relevant period of time, no such notice were received either by the director of the assessee entity or by the employee. Resultantly, when the order was passed ex-parte by the Ld. CIT(Appeals)/NFAC which was again sent on those email ids, it went un-noticed and after about 219 days when the employee was checking the mails then it was found that already the first appellate authority had passed ex-parte order and filing of the appeal before the Tribunal had similarly exceeded limitation by 219 days. The Department has not placed on record any evidence to suggest anything contrary to whatever that has been placed already on record as has been examined by me. In other words, the said delay cannot be attributed to any deliberate or malafide conduct on the part of the assessee. In so far the delay is concerned, I refer to the judgment of the Hon'ble Supreme Court in the case of **Vidya Shankar Jaiswal Vs. ITO, Ward-2, Ambikapur, Civil Appeal Nos...../2025 [Special Leave Petition (Civil) Nos. 26310-26311/2024, dated 31.01.2025**, wherein it had observed that a justice oriented and liberal approach ought to be adopted while considering the aspect of condoning the delay involved in filing of the appeal. Also, the **Hon'ble High Court of Chhattisgarh** in the case of **Jagdish Prasad Singhania Vs. Additional Commissioner of Income Tax (TDS), Raipur (C.G.), TAX Case No.17/2025, dated 24.02.2025**, after relying on the judgment of the Hon'ble Supreme Court in the case of Vidya

Shankar Jaiswal Vs. ITO, Ward-2, Ambikapur (supra) had held that a justice oriented and liberal approach be adopted while considering the application filed by the assessee for condonation of delay.

4. The **Hon'ble Supreme Court** in the case of **Collector, Land Acquisition Vs. Mst. Katiji & Ors, reported in 167 ITR 471 (SC)** has held that when substantial justice and technical considerations are pitted against each other, cause of substantial justice deserves to be preferred for the other side cannot claim to have vested right in injustice being done because of a non-deliberate delay. Refusing to condone delay can result in a meritorious matter being thrown out at the very threshold and cause of justice being defeated. As against this when delay is condoned the highest that can happen is that a cause would be decided on merits after hearing the parties.

5. That in the fairly recent judgment of the **Hon'ble Supreme Court** in the case of **Inder Singh Vs. the State of Madhya Pradesh, Civil Appeal No...../2025, Special Leave Petition (Civil) No.6145 of 2024, dated 21st March, 2025**, the Hon'ble Apex Court while interpreting Section 5 of the Limitation Act, 1963 regarding the condonation of delay in respect of case of land acquisition has observed and held on the aspect of delay that although the delay cannot be condoned without sufficient cause, the merits of the case could not be discarded solely on the ground

of delay. A liberal approach, therefore, should be taken in condoning the delay when limitation ground undermines the merits of the case and obstructs the substantial justice. In other words, the objective of the court should be to deliver substantial justice coupled with liberal and judicious approach while deciding the issue of limitation and whenever it is found that the case has merits which needs to be addressed substantially, in such case, the delay should be condoned.

6. Relying on the aforesaid judicial pronouncements and upon examination of the facts hereinabove on the issue of limitation, the said delay of 219 days for both the appeals are hereby condoned.

7. That since in both the appeals, an ex-parte order was passed and since hearing notices went un-noticed for the facts as enumerated in the foregoing paras, therefore, it was submitted and prayed by the Ld. Counsel for the assessee that they may be permitted one final opportunity to represent their matter on merits before the Ld. CIT(Appeals)/NFAC. The Ld. Sr. DR very fairly conceded to the submissions forwarded by the Ld. Counsel for the assessee in this regard. Accordingly, I set-aside the respective orders of the Ld. CIT(Appeals)/NFAC and remand these matters back to its file for denovo adjudication. At the same time, it is directed that this being the final opportunity the assessee shall duly comply with the hearing notices of the Ld. CIT(Appeals)/NFAC and represent the

matters on merits. In this regard, I rely on the decision of the ITAT, "Division Bench", Raipur in the cases of **Brajesh Singh Bhadoria Vs. Dy./ACIT, Central Circle-2, Naya Raipur, IT(SS)A Nos. 1 to 6, 8 & 9/RPR/2025, dated 20.03.2025.**

8. As per the above terms, grounds of appeal raised by the assessee are allowed for statistical purposes.

9. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in open court on 7th day of January, 2026.

Sd/-
(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 7th January, 2026.

SB, Sr. PS

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच, रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur