

**आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक**  
**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK**  
**(THROUGH HYBRID HEARING)**

**BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT (KZ)**  
**AND**  
**SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

आयकर अपील सं/ITA No.662 & 697/CTK/2025  
(निर्धारण वर्ष / Assessment Years : 2014-15 & 2015-16)

Basudev Swain, HIG- B 110, Phase-III, Kalinga Vihar, Chhend Colony, Rourkela-769015	Vs	<b>ACIT, Rourkela</b>
PAN No. : <b>AYGPS 2479 F</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Rakesh Ray Mohapatra, AR
राजस्व की ओर से / Revenue by	:	Shri Vijaya Singh, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	23 /12/2025
घोषणा की तारीख/Date of Pronouncement	:	23 /12/2025

**आदेश / O R D E R**

**Per Duvvuru RL Reddy, Vice President (KZ)**

Both the appeals filed by the assessee are directed against the separate orders dated 5.8.2025 passed by Id CIT(A), NFAC, Delhi in Appeal No.NFAC/2013-14/10405652 and NFAC/2014-15/10406077 for the assessment years 2014-15 & 2015-16, respectively.

2. At the outset, it is found that the appeals of the assessee are barred by 24 days and 31 days for the assessment year 2014-15 & 2015-16. In this regard, the assessee has filed condonation petitions supported by affidavits stating sufficient reasons for condonation of delay, which are plausible and not found to be false. Ld.Sr. DR also did not raise any serious objection to condone the delay. Accordingly, the delay of 24 and

31 days in filing the appeals by the assessee are condoned and the appeals of the assessee are admitted for hearing.

3. Ld AR of the assessee submitted that the Id CIT(A) has not condoned the delay and dismissed the appeals in limine. He submitted that in the condonation petition, it was stated that the assessee was complete unaware about the assessment order, therefore, appeals could not be filed in time. It was submitted that the communications were made by the I.T.Department in email of the previous tax auditor for which, the assessee was fully unaware of the assessment proceedings and the assessee came to know about the passing of assessment order when the recovery proceedings was initiated by the Jurisdictional Assessing Officer but this explanation of the assessee was not convincing by the Id CIT(A) and ultimately the delay was not condoned. He prayed that the delay in filing of the appeal was not intentional and, therefore, prayed for condoning the delay and restore the matter back to the file of the Id CIT(A).

4. The Id. Sr. DR on the other hand opposing condonation of delay application filed by the assessee before the CIT(A) submitted that the reasons given by the assessee for condonation of delay does not come under reasonable cause, as provided under the Act and hence, there is no merit in arguments of the assessee for remanding the matter back to the file of the Id.CIT(A).

5. We have considered the rival submissions. A perusal of the impugned order clearly shows that the Id CIT(A) has not condoned the

delay in filing the appeal as the reasons were not convincing and the same was general in nature. We have given our thoughtful consideration to the reasons given by the Id.CIT(A) to dismiss the appeals on technical grounds and arguments advanced by the Id.AR for the assessee and we ourselves do not subscribe to the reasons given by the CIT(A) to dismiss the appeal without discussing the issues on merits because the assessee has explained reasons for delay in filing appeal before the CIT(A), as per which the appellant was fully unaware of the assessment proceedings as the previous tax auditor did not inform about the tax proceedings to the assessee. In our considered view, reasons given by the assessee for condonation of delay in filing the appeal appears to be reasonable and bonafide and further, comes under reasonable cause as provided under the Act and hence, the Id.CIT(A) ought to have condoned delay in filing the appeal to advance substantial justice. Hence, by considering the reasons given by the assessee for condoning delay, we direct the Id.CIT(A) to condone delay in filing the appeal and decide the issue involved in appeal on merits after affording reasonable opportunity to the assessee.

6. In the result, appeals filed by the assessee stand partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 23/12/2025.

Sd/-  
**(RAJESH KUMAR)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(DUVVURU RL REDDY)**  
**VICE PRESIDENT**

दिनांक Dated 23/12/2025

*b.k.Parida , Sr.P.S.(OS)*

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

1. अपीलार्थी / The Appellant- Basudev Swain, HIG- B 110,  
Phase-III, Kalinga Vihar, Chhend Colony,  
Rourkela-769015
2. प्रत्यर्थी / The Respondent- **ACIT, Rourkela**
3. आयकर आयुक्त(अपील) / The CIT(A), NFAC, Rourkela.
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कटक** / DR, ITAT, **आदेशानुसार/ BY ORDER,**  
Cuttack
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

(Assistant Registrar)  
आयकर अपीलीय अधिकरण,

**कटक/ITAT, Cuttack**