

IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH, PATNA
(Through Virtual Hearing at Kolkata)

BEFORE SHRI DUVVURU RL REDDY, VP
AND
SHRI RAJESH KUMAR, AM

ITA No. 698/PAT/2024
(Assessment Year: 2014-15)

Mohammed Ashfaq Ansari
Hajiganj Maheswari Via Jogbani,
Forbesganj, Araria,
Bihar-854328,

(Appellant)

Vs.

Income Tax Department
NFAC, Delhi

(Respondent)

PAN No. AHYPA3439Q

Assessee by : Shri Kapil Narayan Jha, AR
Revenue by : None

Date of hearing: 25.08.2025
Date of pronouncement: 20.01.2026

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 29.02.2024 for the AY 2014-15.

2. At the outset, we note that the appeal of the assessee is barred by limitation by 232 days. At the time of hearing the counsel of the assessee explained the reasons for delay in filing the appeal. After hearing the Id. AR and perusing the materials available on record, we find that the delay is for bonafide and genuine reasons and , hence, we condone the delay and adjudicate the appeal as under.

3. After hearing the Id. AR and perusing the materials available on record, we find that the Id. CIT (A) has passed the order without considering the merits of the case as the assessee did not make any compliance before the Id. CIT (A) to the various opportunities allowed. Under these circumstances, we are of the view that the ends of justice would be well served if the assessee is given one more opportunity before the Id. CIT (A) to present his case. Accordingly, we restore this appeal to the file of the Id. CIT (A) with a direction to decide the same afresh after affording reasonable opportunity of hearing to the assessee. Consequently, the appeal of the assessee is allowed for statistical purposes.
4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 20.01.2026.

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

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 20.01.2026

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Kolkata