

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', DB, KOLKATA
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Laxmi Prasad Sahu, Accountant Member**

**I.T.A. Nos. 499/PAT/2025
Assessment Year: 2014-2015**

&

**I.T.A. Nos. 500/PAT/2025
Assessment Year: 2016-2017**

***Perfect Construction,.....Appellant
Village Koirpurwa, Buxar Ward No. 2,
P.S. Buxar, Dist. Buxar, Bihar
[PAN:AAJFP2332F]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-1(1), Patna,
Bihar***

Appearances by:

None (Adjournment Petition filed), appeared on behalf of the assessee

Md. A.H. Chowdhury, CIT (DR), appeared on behalf of the Revenue

Date of concluding the hearing: January 19, 2026

Date of pronouncing the order: January 22, 2026

O R D E R

Per Duvvuru RL Reddy, Vice-President (KZ):-

The present appeals bearing ITA Nos. 499/PAT/2025 & 500/PAT/2025 are directed at the instance of assessee against the orders of Id. Commissioner of Income Tax (Appeals), National

Faceless Appeal Centre (NFAC), Delhi, both dated 29th July, 2024 passed for Assessment Years 2014-15 and 2016-17 respectively.

2. Shri Naresh Kumar, Id. Authorized Representative on behalf of the assessee has filed a petition requesting before the Bench for adjournment of hearing of appeals and with a request to fix any other date after a period of four weeks. After going through the adjournment petition, we reject the adjournment petition filed by the Id. Authorized Representative on behalf of the assessee.

3. Both the appeals are time barred by 405 days in filing the appeals before the Tribunal. Shri Raghu Nath Singh, Id. Authorized Representative for the assessee filed a petition before the Bench for condoning the delay of 405 days for both the appeals stating that the assessee was suffering from his chronically disease liver cirrhosis and was under medical supervision during the period 18th March, 2025 to 24th September, 2025, therefore, he could not meet his Id. Counsel and after recovery he approached the Id. A.R. to prefer an appeal, due to that there was a delay of 405 days in filing the appeals before the Tribunal and there was no fault or in action on his part in filing the appeals in time. Therefore, he pleaded to condone the delay.

4. Considering the facts and circumstances of the case, we are of the view that the assessee was prevented in filing the appeals within the stipulated time. Therefore, we are inclined to condone the delay of 405 days in both the appeals. Hence the delay is condoned for both the appeals.

5. None appeared on behalf of the assessee at the time of hearing. Therefore, we have decided to dispose of the appeals after hearing the ld. Departmental Representative and perusing the material available on record.

6. At the time of hearing, ld. Departmental Representative stated that the ld. CIT(Appeals) has passed the orders ex-parte dismissing the appeals of the assessee as the assessee failed to produce satisfactory documentary evidences in support of his claim inspite of sufficient opportunities given. Moreover, due to delay in filing the appeals before the ld. CIT(Appeals), the ld. CIT(Appeals) did not consider the appeals for adjudication or deciding the appeals on merits. He, therefore, pleaded before the Bench to uphold the orders of ld. CIT(Appeals).

7. We have perused the material available on record. Perusal of the impugned orders clearly show that as there was no response to the notices to substantiate the claim with documentary evidences and submissions, ld. CIT(Appeals) confirmed the addition made by the ld. Assessing Officer. It is also evident that the ld. CIT(Appeals) has not discussed the issue on merits and dismissed the appeal due to non-appearance as well as delay in filing the appeals within the stipulated period of time. Considering the facts and circumstances of the case, we are inclined to set aside the orders passed by the ld. CIT(Appeals) and in order to meet the principle of natural justice, remit the matter back to the file of the ld. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, we

also hereby caution the assessee to promptly co-operate with the proceedings before the Id. CIT(Appeals) failing which the Id. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee in both the appeals are partly allowed for statistical purposes.

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

Order pronounced in the open Court on 22/01/2026.

Sd/-
(Laxmi Prasad Sahu)
Accountant Member

Sd/-
(Duvvuru RL Reddy)
Vice-President

Kolkata, the 22nd day of January, 2026

*Copies to :(1) Perfect Construction,
Village Koirpurwa, Buxar Ward No. 2,
P.S. Buxar, Dist. Buxar, Bihar*

- (2) Income Tax Officer,
Ward-1(1), Patna, Bihar*
- (3) CIT(Appeals), NFAC, Delhi;*
- (4) CIT - ;*
- (5) The Departmental Representative;*
- (6) Guard File*

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha