

**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH 'SMC', LUCKNOW**

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.798/Lkw/2025
Assessment Year:2017-18

Amar Nath Singh Gautam 20, Amber Autospares, Kateshwar Park, Gandhi Nagar, BASTI-272001 PAN:BHQPS4972K (Appellant)	Vs.	Income Tax Officer, Basti (Respondent)
---	-----	--

Appellant by	Shri Jitendra Kumar Yadav, Advocate
Respondent by	Shri Amit Kumar, Addl. CIT (D.R.)

ORDER

(A) This appeal vide I.T.A. No.798/Lkw/2025 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 22/08/2025 (DIN & Order No.ITBA/NFAC/S/250/2025-26/1079867406(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) This appeal has been filed by the assessee, beyond time limit prescribed under section 253(3) of IT Act. The assessee has submitted application for condonation of delay in filing of the appeal, duly supported by affidavit, pleading that the delay was unintentional and beyond the control of the assessee and has requested to admit the appeal for hearing.

The learned Sr. Departmental Representative for Revenue did not express any objection to assessee's application for condonation of delay in filing of the appeal. In view of the foregoing, and in specific facts and circumstances of the present appeal before us, the delay in filing of this appeal is condoned; and the appeal is admitted for hearing.

(C) In this case assessment order dated 24/02/2025 was passed by the Assessing Officer whereby the assessee's total income was determined at Rs.7,30,478/- as against returned income of Rs.3,20,571/-. In the aforesaid assessment order, an addition of Rs.4,09,907/- was made on account of income from business and profession. The assessee filed appeal in the office of the learned CIT(A). The learned CIT(A) dismissed the assessee's appeal on limitation ground without going into merits of the case. The present appeal has been filed by the assessee in Income Tax Appellate Tribunal against the aforesaid order of the learned CIT(A).

(D) On perusal of the impugned order of the learned CIT(A), it is found that the assessee had sought condonation of delay in filing of the appeal on medical grounds. The assessee had also submitted medical certificate and prescription. At the time of hearing learned Counsel for the assessee submitted that the assessment order was passed ex-parte by the assessee without providing reasonable opportunity to the assessee. Further, he submitted, the learned CIT(A) refused to condone the delay in filing of appeal although the assessee was prevented by sufficient and reasonable cause from filing the appeal in time, due to medical reasons. He submitted that the issue in dispute regarding the aforesaid addition of Rs.4,09,907/- should be restored back to the file of the Assessing Officer with the direction to pass de novo order in accordance with law after providing reasonable opportunity to the assessee. The learned Departmental Representative expressed no objection to this.

(D.1) On perusal of impugned order of the learned CIT(A), it is found that the assessee had explained the reasons for delay in filing of appeal in the office of learned CIT(A) on medical grounds and had also provided medical certificate along with prescription. In view of the foregoing and after due regard to facts and circumstances of the case, and after hearing representatives of both sides, it is held that it was a fit case for condonation of delay in filing of the appeal in the office of the learned CIT(A). Further, it is found that the assessment order was passed ex-parte qua the assessee without providing reasonable opportunity to the assessee. In view of the foregoing, the impugned order of the learned CIT(A) is set aside and the disputed matter regarding aforesaid addition of Rs.4,09,907/- is restored back to the file of the Assessing Officer with the direction to pass de novo order in accordance with law after providing reasonable opportunity to the assessee.

(E) In the result, the appeal of the assessee is partly allowed for statistical purposes.

(Order pronounced in the open court on 28/01/2026)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated:28/01/2026

*Singh

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T.,