

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "ए", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं
अन्नपूर्ण गुप्ता, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And
Annapurna Gupta, Accountant Member

आयकर अपील सं/ITA No.1343/Ahd/2025
निर्धारण वर्ष /Assessment Year : 2016-17

Swatiben Anilbhai Shah 36, Amrashree Bungalows Nr. AUDA Garden Prahladnagar, Satellite Ahmedabad- 380 015	<u>बनाम/</u> <u>v/s.</u>	The DCIT Central Circle-1(2) Ahmedabad - 380 009
स्थायी लेखा सं./PAN: ALHPS 1798 K		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Shri Parin S. Shah, AR	
Revenue by :	Shri Arvind Kumbhare, Sr.DR	

सुनवाई की तारीख/Date of Hearing : 20/01/2026
घोषणा की तारीख /Date of Pronouncement: 28/01/2026

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)-11, Ahmedabad [hereinafter referred to as 'CIT(A)'], dated 21/11/2023, passed u/s.250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for Assessment Year (AY) 2016-17.

2. The issue involved in this appeal is relating to denial of deduction u/s.54F of the Act.

3. The appeal is time-barred by 509 days. A separate application for condonation of delay has been filed, wherein, it has been pleaded that the assessee is a lady and does not know about the income-tax procedures. That she had engaged a Chartered Accountant (CA) to represent her case before the Ld. CIT(A). However, neither he appeared before the Ld. CIT(A) nor informed the assessee about the consequence of the appeal. Even the final order passed by the Ld. CIT(A) was not served upon the assessee and hence the same did not come to the knowledge of the assessee, resulting into a delay of 509 days in filing the present appeal.

4. The Ld. Counsel for the assessee has further submitted that assessee has a fair case on merits and that in the interests of justice, the assessee may be given an opportunity to present her case before the Ld. CIT(A). Admittedly, the order passed by the Ld. CIT(A) is an *ex-parte* order. The assessee has claimed that she had purchased a residential property from the sale consideration received by her on sale of her property and is eligible to claim deduction u/s.54F of the Act.

5. Considering the rival submissions, in our view, the interests of justice will be well-served if the assessee be given an opportunity to present her case before the Ld. CIT(A). Therefore, the delay in filing the present appeal is hereby condoned, the impugned order of the Ld. CIT(A) is set aside and the matter is restored to the file of the Ld. CIT(A) with a direction to decide the appeal of the assessee on merits after giving adequate opportunity of hearing to the assessee to present her case, however, subject to burdening her with a reasonable costs of Rs.10,000/-. The assessee is directed to deposit a sum of Rs.10,000/- to the Prime Minister's National Relief Fund and will produce

the receipt of the deposit of the aforesaid amount before the CIT(A). It is also directed that the assessee will promptly respond to the notices of hearing issued by the Ld. CIT(A) and will not seek unnecessary adjournments.

6. With the above observations, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the Open Court on 28/01/2026.

**Sd/-
(Annapurna Gupta)
Accountant Member**

**Sd/-
(Sanjay Garg)
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 28 /01/2026

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-11, Ahmedabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण ,अहमदाबाद/DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad