

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI SOUNDARARAJAN K, JUDICIAL MEMBER**

ITA No.1941/Bang/2025
Assessment Year: 2019-20

Mr. Ramanagaram Nagalingaswamy Vasudev, No.100, 4 th Cross, Behind Bethesda Church, Valagerihalli, Kengeri, Upanagar, Shanthivilas Layout, Bangalore – 560 060.	Vs.	The Income Tax Officer, Ward – 3(2)(1), Bangalore.
PAN – ADTPV 7533 R		
APPELLANT		RESPONDENT

Assessee by	:	Shri Monish Sowkar, Advocate
Revenue by	:	Shri Muthu Shankar, CIT (DR)

Date of hearing	:	21.01.2026
Date of Pronouncement	:	21.01.2026

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

The appeal before the Ld. CIT(A), National Faceless Appeal Centre, Delhi, was filed with delay beyond the time prescribed under section 249(2) of the Act. The Ld. CIT(A) declined to condone the delay under section 249(3) and dismissed the appeal without adjudicating the issues on merits, vide order dated 16.06.2025.

2. Being aggrieved by the order of Id. CIT-A, the assessee is in appeal before us.

3. The Ld. Authorised Representative (AR) submitted that the delay in filing the appeal before the Ld. CIT(A) was due to genuine and unavoidable reasons and was not intentional. It was submitted that the assessee should not be deprived of an opportunity to contest the assessment on merits for a procedural lapse. The Ld. AR further undertook that the assessee shall fully comply with all notices and directions of the Ld. CIT(A) and shall not seek unnecessary adjournments if the matter is restored.

4. On the other hand, the Ld. Departmental Representative (DR) relied on the order of the Ld. CIT(A). It was submitted that the assessee failed to file the appeal within the statutory time limit and therefore the Ld. CIT(A) was justified in dismissing the appeal on the ground of limitation.

5. We have heard both the parties and perused the materials available on record. We find that the delay involved in filing the appeal before the Ld. CIT(A) is not inordinate. There is nothing on record to show that the delay was deliberate or with any mala-fide intention.

5.1 It is a settled legal position that disputes should be decided on merits rather than on technical grounds. The first appellate authority is required to provide an effective opportunity to the assessee to contest the additions made by the AO. Considering the facts and circumstances of the case, and keeping in view the principles of natural justice, we are of the considered view that the delay in filing the appeal before the Ld. CIT(A) deserves to be condoned. Accordingly, we condone the delay, set aside the impugned order of the Ld. CIT(A) dated 16.06.2025, and

restore the matter to the file of the Ld. CIT(A) for fresh adjudication on merits, in accordance with law. The Ld. CIT(A) shall provide reasonable opportunity of being heard to the assessee.

5.2 The assessee, through the Ld. AR, has undertaken to extend full cooperation and ensure timely compliance before the Ld. CIT(A). The assessee is directed to adhere to the said undertaking. Hence, the ground of appeal filed by the assessee is allowed for statistical purposes.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in court on 21st day of January, 2026

Sd/-

(SOUNDARARAJAN K)
Judicial Member

Sd/-

(WASEEM AHMED)
Accountant Member

Bangalore
Dated, 21st January, 2026

/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore