

**IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 1105/SRT/2025
(Assessment Year: 2024-25)

Himakshubhai Naginbhai Chauhan, Plot No. 1, Sumangal Society, Bhatar Road, Surat-395001 [PAN : AAHPC 0486 F]	Vs.	Income Tax Officer, Ward 1(3)(1), Surat
(Appellant)	..	(Respondent)
Appellant represented by :	Shri Sudhir Surana, AR	
Respondent represented by:	Shri Ashish Kumar, CIT-DR	
Date of Hearing	23.01.2026	
Date of Pronouncement	30.01.2026	

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-

This appeal has been filed by the assessee against the order dated 26.08.2025 passed by the Ld. Addl/JCIT(A)-12, Mumbai (hereinafter referred to as the "Ld. CIT(A)"), under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year 2024-25.

2. The sole ground raised by the assessee reads as under:-

"The learned Addl/JCIT (A) was not justified in not condoning the delay in filing the appeal, when the appellant explained the bona fide and attempting alternate remedy."

3. The brief facts relevant to the issue are that the appeal before the Ld. CIT(A) was filed with a delay of 215 days. The Ld. CIT(A) declined to condone the delay and dismissed the appeal *in limine*, without deciding the merits of the case.

4. Before us, the Ld. AR submitted that the delay occurred due to the reason that the assessee was pursuing an alternate remedy by filing an application u/s

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154 of the Act. It was submitted that the delay was unintentional and occurred for *bona fide* reasons, and that there was neither any mala fide intention nor gross negligence on the part of the assessee. It was further contended that no prejudice would be caused to the Revenue if the delay was condoned and the appeal was adjudicated on merits.

5. We have considered the submissions and perused the material available on record. It is a settled principle that substantial justice should prevail over technical considerations, and that matter ought to be decided on merits rather than dismissed on technical grounds, particularly when the delay is satisfactorily explained. In the present case, the delay has occurred due to the reason that assessee was pursuing an alternate statutory remedy, which constitutes a reasonable cause. In view of the above facts and circumstances, and considering that the appeal was dismissed without adjudication on merits, we deem it appropriate, in the interest of justice, to condone the delay and restore the matter to the file of the Ld. CIT(A) for fresh adjudication *de novo*. The Ld. CIT(A) shall decide the appeal on merits after affording due and reasonable opportunity of being heard to the assessee.

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

The order is pronounced in the open Court on 30.01.2026

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Ahmedabad; Dated 30/01/2026

btk

Sd/-

**(DR. B.R.R. KUMAR)
VICE-PRESIDENT**

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आदेश की प्रतिलिपि □ ग्रेषित/**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)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण ,/DR,ITAT, Surat,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ **BY ORDER,**

TRUE COPY

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