

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

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

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

आयकर अपील सं/ITA No.2121/Ahd/2025
निर्धारण वर्ष /Assessment Year : 2017-18

Brijesh Hariprasadbhai Raval 5, Raturaj Flat Nr. Circuit House Waghawadi Road Hill Drive Bhavnagar - 364 002	<u>बनाम/</u> <u>v/s.</u>	The ITO Ward-1(2) Bhavnagar - 364 001
स्थायी लेखा सं./PAN: AMUPR 9193 D		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :		Shri Parimalsinh B. Parmar, AR
Revenue by :		Shri Abhijit, Sr.DR

सुनवाई की तारीख/Date of Hearing : 28/01/2026
घोषणा की तारीख /Date of Pronouncement: 30/01/2026

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), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'CIT(A)'] dated 14/10/2025 passed u/s.250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the Assessment Year (AY) 2017-18.

2. The assessee is aggrieved by the action of the Ld. CIT(A) in dismissing the appeal of the assessee *in limine* holding the same as barred by limitation.

3. At the outset, the Ld. Counsel for the assessee has invited for our attention to the impugned order of the Ld. CIT(A) to submit that the Ld. CIT(A) has held that the appeal of the assessee was barred by limitation by 1096 days. The Ld. Counsel for the assessee has submitted that this observation of the Ld. CIT(A) was factually incorrect. The Ld. Counsel has given a chart to explain the number of days by which the appeal of the assessee before the Ld. CIT(A) was delayed.

3.1. On perusal of the said chart shows that the impugned assessment order was passed on 14/10/2019. The case of the assessee is that the copy of the said assessment order was received by the assessee on 08/03/2022. He has further explained that the due date for filing the appeal before the Ld. CIT(A) was 08/04/2022 by which date lock-down on account of Covid-19 pandemic had already been announced and as per the decision of the Hon'ble Supreme Court, the appeal could have been filed within the extended time, i.e. by 29/05/2022.

3.2. That the assessee had already filed the appeal on 14/04/2022 and, hence, under the circumstances, there was no delay in filing the present appeal before the Ld. CIT(A). The Ld. Counsel for the assessee has further explained that even otherwise, the maximum delay in filing the appeal was seven days, i.e. 08/04/2022 to 14/04/2022.

4. The Ld. Counsel for the assessee has further submitted that even it is assumed that the assessment order was served upon the assessee on

14/10/2019 itself, and even then the limitation stopped running from 15/03/2020 as per the decision of Hon'ble Supreme Court and, therefore, the delay in filing the appeal at the maximum can be said to be 120 days only, i.e. 14/11/2019 to 15/03/2020.

5. The Ld. Counsel has submitted that assessee has a fair case on merits. He has further furnished an affidavit of the assessee Shri Brijesh Hari Prasad Bhai Raval, wherein it has been explained that the assessee had duly approached its Chartered Accountant (CA) for filing the appeal in time, but due to certain compulsions due to Covid-19 pandemic, the appeal could not be filed by the concerned CA in time.

6. Considering the aforesaid submissions, in our view, the interests of justice will be well-served if the assessee be given an opportunity to present his case before the Ld. CIT(A), however, subject to imposition of some reasonable costs. The impugned order of the Ld. CIT(A) is, accordingly, 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 his case, however, subject to payment of a cost of Rs.10,000/- to be deposited in the Prime Minister's National Relief Fund. The assessee will produce the receipt of such deposit before the CIT(A). Subject to fulfilment of the above condition, 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 matter on merits, irrespective of the fact that there was any delay in filing the appeal of the assessee before him. Needless to say, that the Ld. CIT(E) will give proper and adequate opportunity to the assessee to present his case.

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

Order pronounced in the Open Court on 30/01/2026.

Sd/-
(Annapurna Gupta)
Accountant Member

अहमदाबाद/Ahmedabad, दिनांक/Dated 30/01/2026
टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

Sd/-
(Sanjay Garg)
Judicial Member

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)-(NFAC), Delhi
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