

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“SMC” BENCH: BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER  
AND SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No.2323/Bang/2025
Assessment Year : 2017-18

Smt. Nafeeja Bi, W/o Shabbir Ahamed Nusrath Manzil, Jannath Nagar Sagar, Sagar – 577 401, Karnataka. <b>PAN NO : CQKPB 0509 D</b>	<b>Vs.</b>	ITO, Ward – 1, Shivamogga – 1.
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Shri Varun Bhat, CA
<b>Respondent by</b>	:	Shri Ganesh R Ghale, Advocate, Standing Counsel for Revenue.

<b>Date of Hearing</b>	:	02.02.2026
<b>Date of Pronouncement</b>	:	02.02.2026

**ORDER**

*Per Keshav Dubey, Judicial Member :*




This appeal at the instance of the assessee is directed against the order of learned CIT(A)/NFAC dated 30.06.2025 vide DIN and Order No. ITBA/NFAC/S/250/2025-26/1078020397(1) passed under section 250 of the Income Tax Act, 1961 (in short “the Act”) for the Assessment Year 2017-18.


2. The assessee has raised the following grounds of appeal:

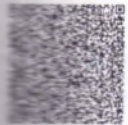

- *That the learned Commissioner of Income Tax (Appeals') [CIT(A)]-National Faceless Appeal Centre has erred on facts and circumstances of the case and in law so far as the first appellate order passed by him / her is prejudicial to the interest of the Appellant.*

- *That the learned CIT(A) erred in rejecting the condonation of delay application without considering the settled position of law that when substantial justice and technical considerations are pitted against each other, the cause of substantial justice deserves to be preferred."*
- *That the learned CIT(A) failed to appreciate that the delay in filing the appeal was neither deliberate nor due to negligence but occurred due to reasonable and genuine causes beyond the control of the assessee.*
- *That the learned CIT(A) ought to have condoned the delay and adjudicated The appeal on merits, particularly when the assessee had a strong prima facie case*
- *That in A.Y. 2018-19, the department itself has accepted the assessee's explanation regarding cash deposits, treating 8% of such deposits as income u/s 44AD and accepting part of the deposits as redeposits of earlier withdrawals — thereby showing consistency and acceptance of assessee's explanation in identical facts.*
- *that the assessee deposited earlier cash withdrawals into the bank account to achieve turnover targets for overdraft (OD) / limit purposes, and that such banking transactions cannot be treated as unexplained income.*
- *that in A.Y. 2020-21, under identical circumstances, the CIT(A) condoned the delay and proceeded to issue notices u/s 250 — therefore, denying condonation in A.Y. 2017-18 is inconsistent, arbitrary, and against the principle of uniformity and equity.*

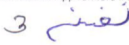
3. At the outset, there is a delay of 46 days in filing of the appeal before this Tribunal. The learned Counsel for the assessee drew our attention on an affidavit dated 14.10.2025 stating therein the reasons for delay in filing appeal which are reproduced below for ease of reference and convenience:

 सत्यमेव जयते	<b>INDIA NON JUDICIAL</b>		
<b>Government of Karnataka</b>			
<b>e-Stamp</b>			
Certificate No.	:	IN-KA68532425585292X	
Certificate Issued Date	:	14-Oct-2025 01:05 PM	
Account Reference	:	NONACC (FI)/ kaksfcl08/ SAGAR2/ KA-SM	
Unique Doc. Reference	:	SUBIN-KAKAKSFCL0846840949632264X	
Purchased by	:	NAFEEJA BI	
Description of Document	:	Article 4 Affidavit	
Property Description	:	AFFIDAVIT	
Consideration Price (Rs.)	:	0 (Zero)	
First Party	:	NAFEEJA BI	
Second Party	:	NA	
Stamp Duty Paid By	:	NAFEEJA BI	
Stamp Duty Amount(Rs.)	:	100 (One Hundred only)	



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**Before the Income Tax Appellate Tribunal, Bangalore**

In the matter of Nafeeja Bi having PAN CQKPB0509D

Assessment Year 2017-18

Affidavit of Miss Nafeeja Bi

That I the above-named deponent, am well conversant with the facts deposed to below.

1. That the appeal filed by the me before the CIT (Appeals) was disposed of by order dated 30-06-2025 passed by CIT (A) NFAC
2. That the time for filing of the appeal before the Tribunal was to expire on 29-08-2025
3. There is a 48 days delay in filling the appeal.

4. I seek your pardons for not filing the appeal in time. The delay in filing the appeal was **neither deliberate nor intentional**, but due to **circumstances beyond the control of the appellant**.

The delay was **neither willful nor intentional**. It occurred solely due to unavoidable personal circumstances beyond my control.

**My husband has been suffering from severe kidney disease and has been undergoing dialysis every alternate day** for the past several months. During this period, I was continuously attending to him and taking him to the hospital for treatment. His medical condition required constant care and attention, which caused me great mental and emotional distress.

Owing to these circumstances, I could not concentrate on my tax matters or make arrangements for filing the appeal in time. In addition, I was also in the process of **identifying a suitable consultant to represent my case before the Hon'ble ITAT**, as I wanted the matter to be handled professionally. This further contributed to the delay.

I most humbly submit that the delay is **bonafide** and has arisen due to genuine reasons. There was no deliberate inaction or negligence on my part.

5. That the memo of Appeal has been filed on 16-10-2025 in the Office of the Tribunal.

DEPONENT

Signed at Sagar on this 14<sup>th</sup> ~~OCT~~ 2025

VERIFICATION

I, of Nafeeja Bi the above-named deponent do hereby verify on oath that the contents of the affidavit above are true to my personal knowledge and nothing material has been concealed or falsely stated. Verified at Sagar on this 14<sup>th</sup> October 2025

DEPONENT

**3.1** On going through the above affidavit, we take note of the fact that

the husband of the assessee was suffering from severe kidney disease and had been undergoing dialysis every alternate day for the past several months and because of the acute medical conditions of her husband, constant care and attention was required and therefore the assessee could not concentrate on her tax matters or make arrangement for filing the appeal in time.

**3.2** Having heard the learned Counsel for the assessee as well as the learned DR, it is perceived that the explanation offered in the condonation application as well as in affidavit is plausible and sufficient cause being shown by the assessee which prevented her from filing appeal within the specified period under section 253 of the Act and accordingly we are inclined to condoned the short delay of 46 days in filing appeal and admit the appeal for adjudication on merits.

**4.** The assessee is in appeal before us against the Order of learned CIT(A)/NFAC dated 30.06.2025 wherein the learned CIT(A)/NFAC dismissed the appeal of the assessee by not condoning the delay of 76 days in filing the appeal. The learned AR of the assessee vehemently submitted that there was sufficient cause for delay in filing the appeal before the learned CIT(A)/NFAC as the assessee herself was under the medical treatment due to her prolonged ill health during the relevant period which restricted her mobility and made it difficult to consult any authorized representative or complete the necessary paper work for filing the appeal. As soon as she was physically fit, she took immediate steps to prepare and file the appeal before the learned CIT(A)/NFAC. Accordingly the learned AR of the assessee prayed to condone the delay in filing the appeal before the CIT(A)/NFAC and direct to admit the appeal in the interest of justice and equity.

**4.1** The learned DR on the other hand vehemently submitted that the assessee is very callous in filing not only before this Tribunal but also before

the learned CIT(A)/NFAC and accordingly prayed to dismiss the appeal in limine.

**4.2** We have heard the rival submissions and perused the material available on record. We take a note of the fact that learned CIT(A)/NFAC was not satisfied that the assessee had sufficient cause for not presenting the appeal within the specified period and accordingly did not admit the appeal by not condoning the delay in filing the appeal. We find that the cause advanced by the assessee for delay in filing the appeal before the learned CIT(A)/NFAC is sufficient and bonafide. Accordingly, we condone the short delay of 76 days in filing the appeal before the learned CIT(A)/NFAC and thereafter in the interest of justice and fair play, remit the entire issue in dispute with regard to the additions made by the AO to the file of learned CIT(A)/NFAC for deciding afresh in accordance with law. Needless to say, a reasonable opportunity of being heard must be granted to the assessee. It is ordered accordingly.

**5.** In the result, appeal filed by the assessee is partly allowed for statistical purposes.

*Pronounced in the open court on the date mentioned on the caption page.*

**Sd/-**  
**(WASEEM AHMED)**  
**Accountant Member**

**Sd/-**  
**(KESHAV DUBEY)**  
**Judicial Member**

Bangalore.

Dated: .02.2026.

/NS/\*

Copy to:

1. Appellants
2. Respondent
3. DRP
4. CIT
5. CIT(A)
6. DR, ITAT, Bangalore.
7. Guard file

By order

Assistant Registrar,  
ITAT, Bangalore.