

# आयकर अपीलीय अधिकरण, पटना न्यायपीठ, पटना

IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA BENCH", PATNA

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER  
AND  
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER

ITA No.535, 536 & 537/PAT/2025

(निर्धारण वर्ष / Assessment Year : 2019-2020)

Shiv Kumar, 76 MIG Colony Hanuman Nagar Patna, Bihar-800020	Vs	DC/AC, Circle-4, Patna
PAN No. :AEVPK 8624 H		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Ankit Kumar, CA
राजस्व की ओर से /Revenue by	:	Shri Manab Adak, JCIT-Sr. DR
सुनवाई की तारीख / Date of Hearing	:	02/02/2026
घोषणा की तारीख/Date of Pronouncement	:	02/02/2026

## आदेश / O R D E R

Per George Mathan, JM :

These are the three appeals filed by the assessee against the separate orders of the Id. CIT(A), National Faceless Appeal Centre, Delhi, all dated 27.10.2025 for the assessment year 2019-2020.

2. It was the submission that Id. CIT(A) has dismissed the appeal of the assessee on account of delay. It was also submitted that delay before the Id.CIT(A) may kindly be condoned and the assessee may be given one more opportunity to represent its case before the Id. CIT(A), so that the assessee could be able to provide the details before the CIT(A) to substantiate its case.

3. In reply, Ld. Sr.DR supported the orders of the Id. CIT(A) and the Id. AO.

4. We have considered the rival submissions. A perusal of the order of the Id. CIT(A), clearly shows that the Id.CIT(A) has dismissed the appeal of the assessee on delay. However, during the course of hearing the Id. AR for the assessee explained the reasonable cause for delay in filing the appeal before the Id.CIT(A). Considering the prayer of the Id. AR, we condone the delay in filing the appeal before the Id. CIT(A) and in the interest of justice, the issues in all these appeals are restored to the file of the Id. CIT(A) for readjudication the issues afresh on merits after granting the assessee adequate opportunity of being heard. The assessee is directed to cooperate in the readjudication proceedings positively.

5. In the result, all the three appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 02/02/2026.

**Sd/-**  
**(LAXMI PRASAD SAHU)**

लेखा सदस्य/ ACCOUNTANT MEMBER

**Sd/-**  
**(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

पटना Patna; दिनांक Dated 02/02/2026

*Prakash Kumar Mishra, Sr.P.S.*

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

1. Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पटना / DR, ITAT, Patna
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, पटना /ITAT, Patna