

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.539/PAT/2025

(निर्धारण वर्ष / Assessment Year : 2018-2019)

Tarouna Cold Storage Pvt. Ltd, H.No.90, Village Lain Bazar, Purnea, Bihar-854301	Vs	ITO Ward-3(1), Purnea
PAN No. :AADCT 0603 L		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Mashendra Mashi, AR
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 :

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 11.11.2024 for the assessment year 2018-2019.

2. The appeal of the assessee is filed belatedly by 306 days. In this regard, Id. AR filed an application for condonation of delay along with affidavit stating sufficient reasons therein for delay in filing the appeal, which are not found to be false. Therefore, the delay of 306 days in filing the present appeal is condoned and appeal is admitted to be disposed off.

3. It was the submission that the assessee could not able to produce the documents before the authorities below. It was, thus, prayer that the issues may be restored to the file of Id. CIT(A) to decide the issue afresh

so that the assessee could be able to provide all the relevant documents to substantiate his claim and shall cooperate in the set aside proceedings.

4. In reply, Id Sr. DR submitted that proper opportunities were allowed and the assessee could not produce the documents as required by both the authorities below. It was submitted that the orders passed by both the authorities below deserve to be upheld.

5. We have considered the rival submissions. A perusal of the facts of the present case and the orders of the lower authorities clearly shows that the assessee had not produced the details as required for before both the authorities below. However, Id. AR during the course of hearing, requested that one more opportunity may be granted to the assessee to substantiate its case before the Id. CIT(A). This being so, in the interest of justice, the issues in this appeal are restored to the file of the Id. CIT(A) for readjudication afresh after granting the assessee adequate opportunity of being heard. The assessee is also directed to cooperate with the Id. CIT(A) in the readjudication proceedings, positively.

6. In the result, appeal of the assessee is 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