

**आयकर अपीलीय अधिकरण, गौहाटी न्यायपीठ, गुवाहाटी**  
IN THE INCOME TAX APPELLATE TRIBUNAL GAUHATI BENCH, GUWAHATI  
BEFORE SHRI GEORGE MATHAN, JM & SHRI LAXMI PRASAD SAHU, AM  
(THROUGH : VIRTUAL HEARING)

आयकर अपील सं./ITA No.151/GTY/2025

(निर्धारण वर्ष / Assessment Year :2020-2021)

|  |     |                              |
|--|-----|------------------------------|
| <b>Ajay Jojo,</b><br>House No.07, Vivekananda<br>Housing Complex Society,<br>Silchar, Assam-788005 | Vs. | <b>ITO, Ward-1, Silchar.</b> |
| <b>PAN No. : AUCPJ 0016 F</b>  |     |                              |
| (अपीलार्थी /Appellant)   | ..  | (प्रत्यर्थी / Respondent)    |
| निर्धारिती की ओर से /Assessee by   | :   | Shri Sanjay Mody, AR         |
| राजस्व की ओर से /Revenue by  | :   | Shri Santosh Karnani, Sr. DR |
| सुनवाई की तारीख / Date of Hearing :  |     | <b>04/02/2026</b>            |
| घोषणा की तारीख/Date of Pronouncement   |     | <b>04/02/2026</b>            |

**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 08.05.2025 for the assessment year 2020-2021.

2. It was submitted by the Ld.AR that the assessment year involved in this appeal is 2020-21. The audit report had been filed within time but the return was filed with delay of 43 days on account of covid period limitation. It was the submission that in view of the decision of the Hon'ble Supreme Court in the Miscellaneous Application No.21 of 2022, the Hon'ble Supreme Court had extended the period of limitation from 15/03/2020 to 28/02/2022 stand the excluded for the purpose of limitation as may be prescribed under

any general or special laws in respect of all judicial or quasi-judicial proceedings. It was the submission that the AO in para 9.1 of his order took the stand that the decision of the Hon'ble Supreme Court does not affect the due date prescribed by the Income Tax Act for filing of the income tax returns by various assessees. Therefore, the due date for filing of ITR for assessment year 2020-21 in the case of the assessee stood unaltered 15/02/2021. It was the submission that the return was filed on 30/03/2021. It was submission that the Ld.CIT(A) without considering submissions of the assessee, dismissed the claim of the assessee.

3. It was then informed to the Ld.Sr.DR that what has been done by the AO is erroneous and this is not line of the decision of the Hon'ble Supreme Court. It was submitted by the Ld. Sr. DR that he had no issue if the issues were restored to the file of the Ld.CIT(A). It was then again informed to him that the Act of the AO in para 9.1 of his order is erroneous and strict action would be taken. To this, the Ld.DR submitted that taking action was a privilege of the Bench and he had nothing to say in that.

4. It was then brought to the attention of the Ld.Sr.DR that the Bench will come down heavily on the Assessing Officer, to which also the Ld.DR did not make any submission. It was when the order was dictated, the Ld.Sr.DR submitted that what is being done is unfair.

5. We are not in the agreement with the stand taken by the Ld.Sr.DR. A perusal of the decision of the AO and Para 9.1 of the Ld.AO is clearly in contempt of the order of the Hon'ble Supreme Court and it is deprecated. With this direction this direction, the issues in this appeal are restored to

the file of the AO to consider the return filed by the assessee on 30/03/2021 as the return filed within time in view of the decision of the Hon'ble Supreme Court in Miscellaneous Application No.21 of 2022. In view of the above, the appeal of the assessee stands partly allowed for statistical purposes.

6. A copy of this order may be sent directly to Principal Chief Commission of Income Tax, Guwahati and the Chairman of CBDT for their information and necessary action.

7. In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 04/02/2026.

**(LAXMI PRASAD SAHU)**

लेखा सदस्य / ACCOUNTANT MEMBER

**(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

**गुवाहाटी Guwahati; दिनांक Dated 04/02/2026**

प्र.कु.मि/PKM, Senior Private Secretary

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

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

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

**(Assistant Registrar)**

आयकर अपीलीय अधिकरण, गुवाहाटी / ITAT, Guwahati

|     |  | Date     | Initial |          |
|-----|--|----------|---------|----------|
| 1.  | Draft dictated on                                | 04.02.26 |         | Sr.PS    |
| 2.  | Draft placed before author                       | 04.02.26 |         | Sr.PS    |
| 3.  | Draft proposed & placed before the second member |          |         | JM/AM    |
| 4.  | Draft discussed/approved by Second Member.       |          |         | JM/AM    |
| 5.  | Approved Draft comes to the Sr.PS/PS             |          |         | Sr.PS/PS |
| 6.  | Kept for pronouncement on                        |          |         | Sr.PS    |
| 7.  | File sent to the Bench Clerk                     |          |         | Sr.PS    |
| 8.  | Date on which file goes to the OS                |          |         |          |
| 9.  | Date on which file goes to the AR                |          |         |          |
| 10. | Date of dispatch of Order.                       |          |         |          |