

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA Nos.545, 546, 547, 548, 549 & 550/RPR/2025
निर्धारण वर्ष / Assessment Years : 2013-14 to 2018-19

Hanumant Construction Pvt. Ltd.
Ground Floor, Parwani Complex,
Civil Lines, Raipur (C.G.)
PAN: AABCH7062D

.....अपीलार्थी / Appellant

बनाम / V/s.

The Assistant Commissioner of Income Tax,
Central Circle-1, Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri B. Subramanyam, CA
Revenue by : Shri Yogesh Kumar Sharma, CIT-DR

सुनवाई की तारीख / Date of Hearing : 04.02.2026

घोषणा की तारीख / Date of Pronouncement : 06.02.2026

आदेश / ORDER**PER BENCH:**

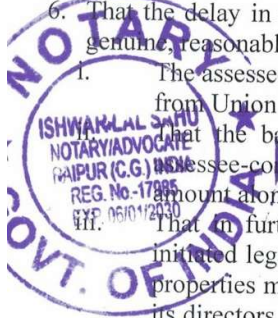
The captioned appeals preferred by the assessee emanates from the respective orders of the Ld.CIT(Appeals), Raipur-3, dated 26.06.2024 for the assessment years 2013-14 to 2018-19 as per the grounds of appeal on record.

2. Parties herein conceded that the facts and issues involved in all these captioned appeals are substantially similar and therefore, all these cases were heard together and disposed of vide this consolidated order.

3. At the very outset, it is noted that in each of the year, there is delay of 384 days in filing appeal before the Tribunal. That explaining the said delay, the assessee had filed condonation petition a/w. affidavit, dated 27.09.2025. The relevant paras of the said affidavit executed by Mr.Tejindar Rana, director of the assessee company is made part of this order:

L. TEJINDER RANA, (PAN: AHAPR6203M) aged about 44 Years, son of **Shri Ranjodh Singh Rana**, and serving as a **DIRECTOR of M/s Hanumant Construction Private Limited, Raipur (AABCH7062D)**, having residential address at **Golden Home 59, Khamardih, Shankar Nagar, Raipur-492001 (CG)**, do hereby solemnly affirm and state on behalf of assessee-company as under:

1. That I am the deponent herein and duly authorized and competent to affirm this affidavit on behalf of the assessee-company.
2. That a search and seizure operation under section 132 of the Income-tax Act, 1961 was conducted on the residential and business premises of the assessee-company on 15.01.2019
3. That pursuant to the said search, assessments under section 153A of the Income-tax Act, 1961 were completed on 28.09.2021 for the assessment years 2013-14 to 2019-20.
4. That the Ld. CIT(A) has dismissed the appeal of the assessee-company vide order dated 26.06.2024 due to Non furnishing of any explanations in response to the notices issued u/s 250 of the Income Tax Act, 1961
5. That in accordance with the provisions of section 253(3) of the Income-tax Act, 1961, the assessee-company was required to file an appeal before the Hon'ble Income Tax Appellate Tribunal, Raipur Bench, within two months from the end of the month in which the order appealed against was communicated to the assessee. Accordingly, the appeal was required to be filed by 31.08.2024. However, the appeal is filed on 19.09.2025, resulting in a delay of 384 days.
6. That the delay in filing the appeal was neither intentional nor deliberate but it was due to genuine, reasonable, and unavoidable circumstances, as stated below:
 - i. The assessee-company was engaged in construction activities with financial assistance from Union Bank of India, Raipur.
 - ii. At the banker-Union Bank of India, Raipur classified the loan account of the assessee-company as Non-Performing Asset (NPA), and recalled the entire loan amount along with interest and initiated recovery proceedings.
 - iii. That in furtherance of the above, the authorised officers of Union Bank of India initiated legal proceedings and issued possession notices in respect of the immovable properties mortgaged as security with them, including those held by the company and its directors, by exercising powers conferred under Section 13(4) of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002, read with Rule 6 / 8 of the Security Interest (Enforcement) Rules, 2002.
 - iv. That, it is evident from the above facts, that the assessee-company has become Bankrupt due to acute financial crisis.
 - v. That due to the acute financial crisis, the assessee-company has not been carrying on any substantial business activities for the last 3 to 4 years. All active work orders are in the process of being terminated, and a final show cause notice for termination of contracts is issued to the company. This has resulted in the company becoming financially and operationally inactive.
 - vi. That the aforementioned financial and operational hardships severely affected the functioning of the company, including the ability of its management and key personnel to comply with statutory and appellate deadlines in a timely manner.
 - vii. That the delay in filing the appeal was purely due to genuine and uncontrollable circumstances and was in no manner deliberate, wilful, or indicative of negligence on the part of the assessee-company.



7. That the assessee-company has strong case on merits, and if the delay is not condoned the assessee-company will suffer irreparable loss.
8. That the Hon'ble Supreme Court has consistently held that rules of limitation are not meant to destroy the rights of the party but to ensure timely filing of the appeals, and where delay is explained with reasonable cause, the same should be condoned in the interest of justice.
9. That the assessee-company undertakes to diligently pursue the appeal if delay is condoned.
10. That the delay in filing the appeal was purely due to genuine and uncontrollable circumstances and was in no manner deliberate, wilful, or indicative of negligence on the part of the assessee-company.
11. I, therefore, most respectfully pray before the Hon'ble Tribunal to condone the delay of 384 days in filing the appeal and admit the same for hearing and disposal on merits in the interest of justice.

For Hanumant Construction Private Limited




Tejinder Rana
(Director)

VERIFICATION

I, the deponent above-named, do hereby verify that the contents of this affidavit are true and correct to my knowledge and belief. No part of it is false and nothing material has been concealed therefrom.



(Tejinder Rana)
DEPONENT
City : RAIPUR
Date :

SOLEMNLY AFFIRMED BEFORE
ME WITHIN NAMED DEPONENT


Ishwar Lal Sahu
Notary, Advocate
RAIPUR (C.G.)


Tejinder Rana
S/o R.L. Rana

27 SEP 2025

3.1 The Ld. Counsel for the assessee in support of his request for condonation of delay has filed synopsis relying various judicial pronouncements which reads as follows:

Before the Hon'ble Income Tax Appellate Tribunal, Raipur Bench, Raipur
SYNOPSIS

Name of the Appellant : Hanumant Construction Private Limited, PAN: AABCH7062D
Appeal No. & AY : ITA-545/RPR/2025, AY 2013-14
Date of Hearing : 10/10/2025

Hon'ble Sirs,

In support of the request for condo-nation of delay, it is submitted before your honour as follows:

1. That, reliance is placed on the recent judgment of the **Hon'ble Supreme Court in the case of Vidya Shankar Jaiswal Vs. Income Tax Officer [SLP (C) Nos. 26310-26311/2024, decided on 31.01.2025]**,

Wherein, the Apex Court held that

"Hon'ble Chhattisgarh High Court and ITAT, Raipur Bench ought to have adopted a justice-oriented and liberal approach and condoned the delay of 166 days. The Supreme Court emphasized that in the absence of mala fide intent, procedural delay should not outweigh the right to substantive justice."

2. That, thereafter following the above verdict, the Hon'ble High Court of Chhattisgarh has consistently held in other following cases relating to condo-nation of delay as follows:

Case Title	Case No. & date of Order	Delay Condoned By HC (Chhattisgarh)	Remarks
Block Education Officer Vs. Income Tax Officer	ITA No. 364 to 368/RPR/2023 03.04.2025	384/383 Days	Condoned the delay relying on SC ruling in the case of Vidya Shankar Jaiswal.
Krishna Kumar Nathani & Sons (HUF) Vs. The Assistant Commissioner of Income Tax	ITA No. 216 /RPR/2023 02.04.2025	17 Days	Condoned the delay relying on SC ruling in the case of Vidya Shankar Jaiswal.
Pradeep Kumar Khandelwal Vs. Income Tax Officer	Tax Case No. 166/2024 04.02.2025	309 Days	Condoned the delay relying on SC ruling in the case of Vidya Shankar Jaiswal.
Vineet Singh Vs. Joint Commissioner of Income Tax	Tax Case No. 190/2024 10.03.2025	371 Days	Condoned the delay relying on SC ruling in the case of Vidya Shankar Jaiswal.



4. The Revenue on the other hand opposing the condonation of delay submitted that in such organized concern, there cannot be any excuse for late filing of the appeal even in the phase of financial hardship.

5. We have heard the rival submissions and carefully considered the contents in the condonation petition a/w. affidavit filed by the assessee and reasons reflected therein. There is clear mention that due to acute financial crisis, the assessee company was not carrying on any substantial business activities for the past 3 to 4 years. That all active work orders were in the process of being terminated and a final show cause notice for termination of contracts was issued to the company. That even authorized officers of Union Bank of India had initiated legal proceedings and issued possession notices in respect of the immovable properties regarding the assessee as per Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002 read with Rule 6/8 of the Security Interest (Enforcement) Rules, 2002. In fact, since this financial crisis was existing with the assessee for the past 3 to 4 years, for which, the assessee was also not able to comply with the proceedings before the Ld. CIT(Appeals). Considering all these facts and circumstances, we are of the considered view that the assessee was prevented due to genuine difficulties for not filing these appeals in timely manner. The Income Tax Act only comes into relevance when the assessee is having income. That

when the assessee is bankrupt and there is no income, then there is no question of application of income tax, more so, regarding the application of law of limitation. In such scenario, demanding the assessee to comply with time fame would be something even beyond the human probabilities. Therefore, in our considered view, we find merit in the delay condonation petition and the affidavit filed by the assessee and the said delay is condoned considering the same ethos emanating from the judicial pronouncements viz. (i) **Collector, Land Acquisition Vs. Mst. Katiji & Ors, reported in 167 ITR 471 (SC)**; (ii) **Vidya Shankar Jaiswal Vs. ITO, Ward-2, Ambikapur, Civil Appeal Nos...../2025 [Special Leave Petition (Civil) Nos. 26310-26311/2024, dated 31.01.2025**; (iii) **Jagdish Prasad Singhania Vs. Additional Commissioner of Income Tax (TDS), Raipur (C.G.), TAX Case No.17/2025, dated 24.02.2025** and (iv) **Inder Singh Vs. the State of Madhya Pradesh, Civil Appeal No...../2025, Special Leave Petition (Civil) No.6145 of 2024, dated 21st March, 2025**. As per the aforesaid, the said delay of 384 days involved in each of the appeals is hereby condoned and the matters are heard on merits.

6. At the very outset, the Ld. Counsel for the assessee had already submitted that due to bankruptcy and financial hardship, there was no representation before the first appellate authority which resulted in

passing of an ex-parte order by the Ld. CIT(Appeals). Taking the lead case i.e. ITA No.545/RPR/2025 for A.Y.2013-14, the Ld. Counsel demonstrates that vide Para 3 of the Ld. CIT(Appeals)'s order, an ex-parte order has been passed. For the sake of clarity, Para 3 of the Ld. CIT(Appeals)'s order is extracted as follows:

“3. The appeal was fixed for hearing on 18.08.2022, 02.11.2023 & 27.12.2023. Due to huge pendency of old appeals, further adjournment an e be granted. Therefore, one last opportunity is being given and the final opportunity is accorded by fixing the hearing of the case on 21.05.2024 vide this office notice dt.14.05.2024. When none attended nor any request for adjournment were received. It is quite evident from the chronology of event that despite several opportunities being granted from time to time, there has been absolutely no compliance on part of the appellant to give detailed explanation regarding ground of appeal taken for the year under consideration. This clearly shows that the appellant is not keen to pursue the above-mentioned appeal.”

Similarly for other years also i.e. ITA No.546 to 550/RPR/2025, A.Ys.2014-15 to 2018-19, vide Para 3 of the order of the Ld. CIT(Appeals), an ex-parte order has been passed. The same is only referred to and not being extracted for the sake of brevity.

7. In these facts and circumstances, we refer to the decision of the ITAT, “Division Bench”, Raipur in the cases of **Brajesh Singh Bhadoria Vs. Dy./ACIT, Central Circle-2, Naya Raipur, IT(SS)A Nos. 1 to 6, 8 & 9/RPR/2025, dated 20.03.2025**. The relevant paras of the aforesaid decision (supra) are extracted as follows:

“7. We have considered the submissions of the parties herein and analyzed the facts and circumstances involved in all the captioned appeals. After careful perusal of the documents on record, we find that the assessee had assailed the legal ground as aforesaid, however, the fact of the matter is that on perusal of the respective orders of the Ld. CIT(Appeals) for all the years before us, it is also evident from Para 3 that there has been no compliance by the assessee before the said authority and as such, an ex-parte order was passed for the concerned years in appeal. Admittedly, as per record, sufficient opportunities had been provided to the assessee, however, there was no compliance by the assessee. In effect, rights and liabilities of the parties herein are yet to be adjudicated substantially at the level of the first appellate authority. Though in the impugned orders, discussion has been done as per material available on record by the Ld.CIT(Appeals) but they are only Form 35, statement of facts, grounds of appeal and the assessment order. However, due to non-compliance by the assessee, there are no submissions, evidence and documents submitted for adjudication by the assessee before the Ld. CIT(Appeals). That as per Para 3 of the Ld. CIT(Appeals) order, there has been no compliance on the part of the assessee for submitting detailed explanations regarding the grounds of appeal for the years under consideration which clearly shows that the grounds of appeal raised before the first appellate authority has not been substantiated on merits through corroborative evidence /submissions.

8. That in such scenario we are of the considered view that the Income tax Act is within the ambit of welfare legislation which are completely different from that of the penal legislation, therefore, benefit of doubt whenever arises, it has to be interpreted in favour of the assessee tax payer within the parameters of law and facts. There may be circumstances beyond control of the assessee because of which, the assessee may not have been able to represent his case on the given dates of hearing before the Ld. CIT(Appeals). Though it is correct that there was no compliance from the side of the assessee, however, nothing is there on record which suggests any deliberate non-compliance or malafide conduct of the assessee. That further, if one final opportunity is provided to the assessee to represent his case before the first appellate authority, the position of the revenue will also not be jeopardized.

9. Recently, the **Hon’ble High Court of Bombay** in the case of **Vijay Shrinivasrao Kulkarni Vs. Income-tax Appellate Tribunal (2025) 171 taxmann.com 696 (Bom.)**,

dated 04.02.2025 observed that in the case the Assessing Officer had passed an ex-parte order and when the matter went on appeal before the Ld. CIT(Appeals)/NFAC, it had also dismissed the matter ex-parte due to non-compliance by the assessee's authorized representative, when the matter came up before the ITAT, it had failed to address the infirmity regarding the fact that the assessee was not afforded proper opportunity of being heard and the matter was dismissed ex-parte by the Ld. CIT(Appeals)/NFAC which amounted to violation of principles of natural justice, and instead ITAT decided the case on merits, in such circumstances, the Hon'ble High Court of Bombay held that passing of an order on merits by the ITAT even when the impugned order was passed ex-parte amounts to violation of principles of natural justice and accordingly, the said matter was remanded to ITAT for passing a fresh order in accordance with law after hearing the parties. The legal principle as enshrined in the present judgment is crystal clear that the principles of natural justice i.e. the right to be heard is to be provided and accordingly, the matter had to be substantially adjudicated by the appellate authority. Therefore, if the impugned order of the Ld. CIT(Appeals)/NFAC is an ex-parte order, the only recourse in conformity with the aforesaid judicial pronouncement is to remand the matter back to the file of the Ld. CIT(Appeals)/NFAC for fresh adjudication in terms with the principles of natural justice providing one final opportunity to the assessee.

10. In the aforesaid case, the Hon'ble High Court of Bombay had referred to a judgment of the Hon'ble **Supreme Court** in the case of **Delhi Transport Corporation vs. DTC Mazdoor Union AIR 1999 SC 564**, wherein the Supreme Court inter-alia held that Article 14 guarantees a right of hearing to a person who is adversely affected by an administrative order. The principle of audi-alteram partem is a part of Article 14 of the Constitution of India. In light of such decision, the petitioner ought to have been granted an opportunity of being heard which, partakes the characteristic of the fundamental right under Article 14 of the Constitution of India.

11. The Hon'ble High Court of Bombay in the aforesaid case had referred to a decision of the Hon'ble **Supreme Court** in the case of **Commissioner of Income Tax Madras v. Chenniyappa Mudiliar 1969 1 SCC 591**, wherein the Supreme Court in interpreting the section 33(4) of the Income Tax Act, 1922 has held that the appellate tribunal was bound to give a proper decision on question of fact as well as law, which can only be done if the appeal is disposed off on merits

and not dismissed owing to the absence of the appellant. Reverting to the facts of the present case the grounds of appeal were simply filed before the Ld.CIT(Appeals) they were not substantiated or corroborated through submissions and filing of documentary evidences since the assessee had not complied before the Ld.CIT(Appeals) on the dates of hearing. Therefore, as per framework of the Act there must be adjudication on merits by the first appellate authority and one final opportunity be provided to the assessee to represent his matter on merits in the interest of natural justice.

12. There may even be a situation where the Ld. Counsel for the assessee may assail a legal ground before the Tribunal following the decision of the Hon'ble Supreme Court in the case of **National Thermal Power Company Ltd. Ltd. Vs. CIT (1998) 229 ITR 383 (SC)** with a contention that irrespective of the order of the Ld. CIT(Appeals) being ex-parte, the Tribunal may decide the legal issue that has been raised by the Ld. Counsel. In our view, the decision of the Hon'ble Supreme Court in the case of **National Thermal Power Company Ltd. Ltd. Vs. CIT (supra)** provides that any legal issue which goes to the root of the matter and is established through legal principles, the assessee can take up and raise such legal issue at any appellate forum irrespective of whether the assessee had raised such legal issue at the sub-ordinate level or not, however, it always depends on facts and circumstances of each case whether the Tribunal would decide the legal ground or in a case where the question is of natural justice and ex-parte order by the Ld. CIT(Appeals) the Tribunal would remand it back to Ld.CIT(Appeals) providing final opportunity to a bonafide assessee. The Tribunal as the highest fact finding authority must be certain enough that the impugned order before it has been passed on merits and is a speaking order where the assessee has also complied during the process of litigation. In case, where the order of the Ld. CIT(Appeals) itself is ex-parte and some legal ground is raised and if the Tribunal decides such legal ground where in fact principles of natural justice is left unanswered due to the fact that the impugned order before the Tribunal is ex-parte and there was no compliance by the assessee in such scenario the Tribunal would also be usurping the power of the Ld. CIT(Appeals) which is also a statutory authority as per the Act. This is due to the reason that as per framework of the Act, Ld.CIT(Appeals) is the first appellate authority where an appeal by assessee it would be substantially decided through a speaking order by the Ld.CIT(Appeals). When this part is over and either party is aggrieved second appeal lies before the ITAT. Now if for every ex-parte order passed by the Ld. CIT(Appeals), of course due to

non-compliance by the assessee, if the Tribunal adjudicates a legal ground, for instance validity of assessment or reassessment order and answers it in favour of the assessee then it would create an easy route for assessee getting redressal from Tribunal even without bothering to comply with hearing notices before the Ld. CIT(Appeals). This would dismantle the structure of the Act which is definitely not the intention of the legislature. Here in this situation, where the benefit of doubt is given to the assessee since he had not complied with the hearing notices before the Ld. CIT(Appeals) which resulted in passing of an ex-parte order by the Ld. CIT(Appeals), in such scenario, as per the scheme of the Act and following the principles of natural justice, the only course of action is to remand the matter back to the file of the Ld. CIT(Appeals) for adjudication on merits providing one final opportunity to the assessee.

13. In view thereof, we set aside the respective orders of the Ld. CIT(Appeals) for all the years and remand the same to their file for denovo adjudication on merits. At the same time, we direct the assessee that this being the final opportunity, there must be compliance on merits before the first appellate authority. Needless to say, the Ld. CIT(Appeals) shall provide reasonable opportunity of being heard to the assessee and pass an order in terms of Section 250(4) and (6) of the Act within three months from receipt of this order.”

8. Respectfully following the aforesaid order, we set-aside the respective orders of the Ld. CIT(Appeals) and remand the matters back to their file for denovo adjudication while complying with the principles of natural justice. At the same time, it is directed that this being the final opportunity, the assessee shall duly comply with the hearing notices from the Ld.CIT(Appeals).

9. In the result, all the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 06th February, 2026.

Sd/-
AVDHESH KUMAR MISHRA
(ACCOUNTANT MEMBER)

Sd/-
PARTHA SARATHI CHAUDHURY
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 6th February, 2026.

SB, Sr. PS

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

1. अपीलार्थी /The Appellant.
2. प्रत्यर्थी /The Respondent.
3. The CIT(Appeals)-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच,
रायपुर / DR, ITAT, Raipur Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.