

IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH PANAJI

BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

I T A. Nos. 406/PAN/2025

(A.Y.2016-17)

Farook Shaikh, H.No.961, Near Syndicate Bank, Sanquelim, North Goa-403505, Goa.	Vs	National Faceless Assessment Centre, New Delhi-110003.
PAN.No.FSTPS6016N		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Assessee by	Shri.Sanket Bakshi.AR
Revenue by	Smt.Rijula Uniyal.Sr.DR

सुनवाई की तारीख/Date of Hearing	29.01.2026
घोषणा की तारीख/Date of Pronouncement	03.02.2026

ORDER

PER PAVAN KUMAR GADALE JM:

The appeal is filed by the assessee against the order of National Faceless Appeal Centre (NFAC) Delhi / CIT(A) passed u/sec147 r,w,s144 and U/sec 250 of the Act. The assessee has raised the grounds of appeal challenging the order of the CIT(A) in not condoning the delay in filing the appeal and sustaining the addition of unexplained investment u/sec69 of the Act by the Assessing Officer.

2. The brief facts of the case are that, the assessee is in employment outside India and has not filed the return of income. The Assessing Officer (AO) based on the information from DDIT(Inv) Bangalore in respect of search

and survey operations conducted in the case of Mr.Mohammed Mansor Khan engaged in business of various investment scheme find that the assessee has invested Rs.10Lakhs on 19.08.2015.The Assessing Officer has reason to believe that the income has escaped assessment and issued notice u/sec148 of the Act and further notices u/sec142(1) of the Act are issued to furnish the details and substantiate the source of investments made in F.Y.2015-16 Since, no explanations/details were filed, the AO considering the information available on record has invoked the provisions of Sec. 144 of the Act and made addition of unexplained investment under section 69 of the Act of Rs.10,00,000/- and similarly estimated interest income of Rs.89,075/- and assessed the total income of Rs.10,89,075/- and passed the order u/sec 147 r.w.s 144 of the Act dated 02.03.2022.

3. Aggrieved by the order, the assessee has filed an appeal before the CIT(A),whereas the CIT(A) find that there is a delay of 163 days in filling the appeal and the assessee has not filed/ explained the sufficient reasons/cause for the delay and the CIT(A) has dismissed the assessee appeal in limine. Aggrieved by the CIT(A)order, the assessee has filed an appeal before the Hon'ble Tribunal.

4. At the time of hearing, the Ld.AR submitted that the CIT(A) has not considered the facts that the assessee has received the A.O order and has filed the appeal before

appellate authorities and the delay was not a wanton act and the assessee was under the bonafide impression that since there is no income earned in India and hence could not comply with the notice of hearing and also the circumstances are beyond the control of the assessee. Further the Ld.AR emphasized that the assessee had opted to the DTVSV2024 scheme on the disputed issue of investments and paid the taxes and also the CIT(A) has issued only one notice of hearing. The assessee has good case and prayed for allowing the appeal. Per Contra, the Ld. DR supported the order of the CIT(A).

5. Heard the rival submissions and perused the material on record. Prima-facie, the CIT(A) has passed the order considering the fact that there is no proper compliance by the assessee in spite of providing adequate opportunity of hearing and the delay in filling the appeal was not explained with the reasonable cause and the appeal was dismissed on the ground of delay. Whereas the assessee has raised grounds of appeal challenging the addition u/sec69 of the Act made by the A.O and there could be various reasons for no proper compliance. Whereas the affidavit and application U/sec 249(3) of the Act for condonation of delay of in filling the appeal was not filed before the CIT(A) by the assessee. The Ld.AR emphasized that the assessee to buy peace with the income tax department has opted for DTVSV2024 scheme and has paid taxes supported with Forms.No.1,2,3& 4 placed at

page 4 to 24 of the paper book and the Ld.AR also submitted that since the CIT(A) has not condoned delay and dismissed the appeal of the assessee, therefore the Income tax department has rejected the assessee eligibility under DTVSV2024 scheme. Hence considering the facts, circumstances, submissions and principles of natural justice, shall provide with one more opportunity to the assessee to file the application/affidavit for condonation of delay before the CIT(A) explaining the sufficient and reasonable cause and the CIT(A) should expedite the disputed issue and follow a pragmatic approach for condonation of delay. Accordingly, set aside the order of the CIT(A) and remit the disputed issue to the file of the CIT(A) to adjudicate afresh after considering the application/affidavit of condonation of delay. The assessee should be provided adequate opportunity of hearing and shall cooperate in submitting the information for early disposal of appeal and the grounds of appeal of the assessee are allowed for statistical purposes.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 03/02/2026 as per rule 34(5) of the ITAT Rules 1963.

**Sd/-
(PAVAN KUMAR GADALE)
JUDICIAL MEMBER**

Panaji Dated: 03/02/2026

Copy of the Order forwarded to:

1. The Appellant,
2. The Respondent
3. The CIT(A)-
4. CIT
5. DR, ITAT
6. Guard file.

//True Copy//

BY ORDER,
(Asstt. Registrar)ITAT,
Panaji

		Date	<u>Initial</u>	
1.	Draft dictated on			PS
2.	Draft placed before author			PS
3.	Draft proposed & placed before the second member			PS
4.	Draft discussed/approved by Second Member.			PS
5.	Approved Draft comes to the Sr.PS/PS			PS
6.	Kept for pronouncement on			
7.	File sent to the Bench Clerk			
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			
11.	Dictation Pad is enclosed			

