

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR**

(PHYSICAL COURT)

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

I.T.A. No. 397/Asr/2025
Assessment Year: 2021-22

Kang Agri Farm
VPO Lallian Kalan, Lambra,
Jalandhar 144028, Punjab

Vs.

Income Tax Officer,
Ward 4(3), Jalandhar

[PAN: AASFK 4931C]

(Appellant)

(Respondent)

| | | |
|-----------------------|---|---------------------------|
| Appellant by | : | Sh. Nirmal Mahajan, C. A. |
| Respondent by | : | Sh. Charan Dass, Sr. D.R. |
| Date of Hearing | : | 22.01.2026 |
| Date of Pronouncement | : | 09.02.2026 |

ORDER

Per Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of the ld. CIT (A) NFAC, Delhi dated 19.02.2025 passed u/s 250 of the Income Tax Act, 1961 (*henceforth the Act*) which has emanated from the order of the AO dated 21.12.2022 passed u/s 144 r.w.s. 144B of the Tax Act.

2. **Condonation of delay**: It is pointed out by the registry that this appeal is filed belatedly by 7 (*seven*) days. The assessee has filed an application for condonation of delay explaining the fact that the order passed by the Id. CIT(A) has not been received through *e mail* within proper time and the assessee came to know of the disposal of the appeal from the department at a later date, when the assessee was pressed for payment of outstanding tax demand. As such, he prayed for condoning the delay of only seven days in filing this appeal and for admission of the same to be heard on merits.
3. The Id. D.R. has no objection.
4. Considering the reasons stated, we condone the minor delay of seven days and admit the appeal to be heard on merits.
5. There are four grounds taken by the assessee in Form No. 36 and the main grievance of the assessee is against the refusal of the *Ld. first appellate authority*, to admit the appeal for hearing on merits because of delay in filing the same by more than 30 (*thirty*) days, resulting in the appeal being dismissed as non-admissible u/s 249(2) of the Act.
6. In course of hearing before the Tribunal, the Id. AR of the assessee submitted that the assessment order has been passed *ex-parte on 21.12.2022*, but the same has been actually served *on 10.04.2023 (as per claim in Form No. 35)* and it is submitted that the appeal has been filed the very next day on *11.04.2023* and as such, there is no

delay as clearly stated in his memorandum of appeal and he prayed for necessary direction , for admission of the appeal and for hearing before the ld. first appellate authority on merits of the case.

7. The ld. DR relied on the order of the ld. CIT(A) and submitted that as evident from the record, the assessment order dated 21.12.2022 has been served on the assessee *vide e-mail on 21.12.2022 itself* in the e-mail provided in the ITR and the assessee has not been able to satisfactorily explain the reasons for the delay.

He further submitted that in course of appellate proceedings, no submission has been made in response to notice issued by the ld. first appellate authority on 03.12.2024 which has resulted in dismissing the appeal for default u/s 249(2) of the Act, and he prayed for sustaining the appellate order.

8. Considering the rival submissions, we find that that the appeal has not be adjudicated on merits of the case and the same has been dismissed, by the *ld. first appellate authority*, refusing to admit the appeal for hearing, in absence of proper and satisfactory explanations of delay in filing the appeal.

9. However, in the interest of justice, we remand the matter back to the file of the ld. first appellate authority to allow the assessee an opportunity of hearing to explain the delay of nearly *81(eighty one) days*, and if the same is satisfactorily explained, the

appeal may be admitted and the grounds of appeal contained in *Form No. 35* is to be adjudicated on merits.

10. The assessee shall be allowed reasonable and proper opportunity of being heard and we direct the assessee to file all documentary evidences and submissions in support of its contention and to fully co-operate in the appellate proceedings.

11. We have not expressed any opinion on merits of the case and all issues are left open.

12. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 09.02.2026

Sd/-
(Manoj Kumar Aggarwal)
Accountant Member

Sd/-
(Udayan Dasgupta)
Judicial Member

GP/Sr.PS

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

True Copy
By Order