

**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. 426/Asr/2025
Assessment Year: 2021-22

Meharjit Singh Dhillon
S/o Sh. Daljit Singh, Jethuke,
Bathinda, Punjab 151103

Vs.

Income Tax Officer,
Ward-1(1), Bathinda

[PAN: CUBPS 0582G]

(Appellant)

(Respondent)

Appellant by	:	Sh. Deepak Agrawal, Adv.
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 Id. CIT (A) NFAC, Delhi dated 17.03.2025 passed u/s 250 of the Income Tax Act, 1961 (*henceforth the Act*) which has emanated from the order of the AO (*Assessment Unit*) dated 22.12.2022 passed u/s 144 r.w.s. 144B of the Income Tax Act, 1961.

2. The assessee has taken two grounds of appeal in *Form No. 36* and the pertinent issue is regarding the rejection of the appeal by the *ld. first appellate authority* by refusing to admit the same u/s 249(2) of the Act, on account of delay of 160 (*one hundred and sixty days*), in filing the same.

3. We find that the assessment in this case has been completed *ex-parte*, in absence of any explanations or response to various notices issued by the AO in course of assessment proceedings, on a total income of *Rs.84.19 lacs* (*against the income returned at Rs.81,510/-*) with additions u/s 69A of the Act of *Rs. 20.05 lacs* and additions on account of *short-term capital gains amounting to Rs. 63.32 lacs*.

4. The matter carried in appeal before the *ld. CIT(A)* has been dismissed as *non-maintainable* u/s 249(2) of the Act, on account of delay in filing the same by 160 days. The *ld. AR* in course of hearing submitted that the delay has not been condoned by the *ld. first appellate authority* even though the reasons for the delay, has been clearly stated in *Form No. 35*, to have arisen on account of *non-communication and non-cooperation* by the earlier chartered accountant of the assessee who failed to inform the appellant regarding the completion and receipt of the assessment order.

5. He further submitted that before rejection of the appeal *as not maintainable*, it was incumbent on the part of the *ld CIT(A)* to allow an opportunity of hearing to the assessee, to put forth his submissions, which has not been done in the instant case and

the assessee prayed for an opportunity of hearing before the *ld. first appellate authority* so that the delay can be satisfactorily explained with sufficient documentary evidences.

6. The *ld. DR* relied on the order of the *ld. CIT(A)* but has no objection if the matter is remanded back to the file of the *ld. CIT(A)*.

7. We have heard the rival submissions and considered the materials on record and we find that there was a delay of 160 (*one hundred sixty*) days in filing the appeal before the *ld. first appellate authority* and in absence of sufficient cause being shown supported by necessary evidences , the *ld. first appellate authority* has dismissed the *appeal u/s 249(2)* without adjudicating the grounds of appeal contained in Form No. 35 on merits.

8. In the interest of justice, we remand the matter back to the files of the *ld. CIT(A)* to allow an opportunity to the assessee to explain the reasons for the delay along with necessary evidences if any and after satisfactorily explanations of the same, the grounds of appeal contained in form 35 may be adjudicated on merits after admission of the appeal. As such, we remand the matter back to the files of the *ld. first appellate authority* to allow an opportunity to the assessee to satisfactorily explain the reasons for the delay and thereafter to proceed to dispose of the appeal on merits.

9. The assessee is also directed to file all documentary evidences and submissions and in support of his contention and to fully co-operate in the appellate proceedings.

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

11. 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