

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR “SMC” BENCH : NAGPUR
(Through virtual)
BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER

I.T.A.No.642/NAG/2025
(Assessment Year : 2016-2017)

Ranjana Vijaykumar Sharma, Flat No. 210, Fortune Empire, beltarodi Road, Besa, Nagpur -440022 PAN : BQOPS 0948 G (Appellant)	vs.	ITO, Ward-3(4), Nagpur. (Respondent)
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For Assessee :	Shri Shubham Jain, Advocate
For Revenue :	Shri Surjit Kumar Saha, Sr.DR

Date of Hearing :	03.02.2026
Date of Pronouncement :	10.02.2026

ORDER

This appeal at the instance of the assessee is directed against the order of Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi [“CIT(A)”], dated 07/02/2025 passed u/s. 250 of the Income Tax Act, 1961 (for short, 'the Act') which is arising out of assessment order dated 15.03.2022 passed u/s. 147 r.w.s. 144B of the Act for the Assessment Year 2016-17 (A.Y.)

2. Registry has informed that there is a delay of 176 days in filing the instant appeal. Application for condonation of delay along with affidavit has been filed and placed on record.

Ld.Departmental Representative (DR) opposed for condonation of delay. I have gone through the contents of the affidavit and the reasons stated for delay and find that the same are reasonable cause and the assessee had *bonafide* reason giving rise to this delay and also find that the delay is not intentional and the assessee has not gained by delaying in filing of the appeal. Therefore, adopting a justice oriented approach and also taking guidance from the judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors.* [(1987) 2 SCC 107] and in the case of *Inder Singh Vs. State of Madhya Pradesh* judgment dated 21.03.2025 (2025 INSC 382), I hereby condone the delay of 176 days in filing of the instant appeal before this Tribunal and admit the appeal for adjudication.

3. At the outset, learned counsel for the assessee requested for remitting the issues to the file of the Ld.CIT(A) for fresh adjudication as the assessee failed to appear before the Ld.CIT(A) on the dates given for hearing.

4. Ld. Departmental Representative (DR) did not oppose the request made by the learned counsel for the assessee.

5. I have heard rival contentions and perused the records placed before me. I observe that the assessee is an individual and income of ₹ 2,61,090/- declared in the income tax return for A.Y. 2016-17 filed on 12.05.2016. Assessment u/s. 147

r.w.s. 144B of the Act has been framed on 15.03.2022. Against the income of ₹ 2,61,090/- declared by the assessee, ld.AO has made the addition u/s. 50C of the Act at ₹ 13,88,000/- and assessed the income of ₹ 16,49,090/-. Thereafter, assessee preferred appeal before the Ld.CIT(A), who granted three opportunities to the assessee and that too on a short interval 06.01.2025, 13.01.2025 & 22.01.2025 and thereafter Ld.CIT(A) dismissed the appeal of the assessee without dealing with on merits of the case. Hon'ble Jurisdictional High Court in the case of *PCIT vs. Premkumar Arjundas Luthra* (HUF Bombay) [2017] 297 CTR 614 (Bom.) has held that Ld.CIT(A)/NFAC is obliged to dispose of the appeal on merits, even in an *ex-parte* order.

6. Under these given facts and circumstances, I deem it appropriate to afford one more opportunity to the assessee and direct the Ld.CIT(A) to adjudicate all the issues raised on merits of the case by way of passing a speaking order as contemplated u/s. 250(6) of the Act after duly considering the details filed by the assessee as well as settled judicial precedents. Needless to mention that Ld.CIT(A) shall grant fair hearing of opportunity to the assessee. Assessee is also directed to remain vigilant and not to take adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 10.02.2026

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Dated : 10th February, 2026

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr.CIT, Nagpur concerned.
4.	D.R. ITAT, SMC Bench, Nagpur.
5.	Guard File.

By Order

//True Copy //

Senior Private Secretary
ITAT, Nagpur