

**IN THE INCOME TAX APPELLATE TRIBUNAL GUWAHATI BENCH, GUWAHATI  
(THROUGH VIRTUAL HEARING AT KOLKATA)**

**BEFORE SHRI GEORGE MATHAN, JM  
AND  
SHRI LAXMI PRASAD SAHU, AM**

**ITA Nos. 329 & 330/GTY/2025  
(Assessment Year: 2013-14)**

**Mohammed Helaluddin Ahmed**  
Dankingaon, Gopal Nagar, Hojai, **Vs.**  
Nagaon-782435, Assam

**(Appellant)**

**Income Tax Officer, Ward**  
Aaykar Bhawan, RK road,  
Nagaon-782001, Assam

**(Respondent)**

**PAN No. AJMPA8957F**

**Assessee by** : None  
**Revenue by** : Shri Sanjay Jha, DR

**Date of hearing:** 11.02.2026  
**Date of pronouncement:** 11.02.2026

**ORDER**

**Per George Mathan, JM:**

These are appeals filed by the assessee against the orders of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") in appeal nos. ITBA/NFAC/S/250/2025-26/1080193539(1) vide order dated 30.08.2025 for A.Y. 2013-14. The penalty was levied u/s 271(1)(c) of the Act vide order dated 26.08.2022 by the ITO, Ward-Nagaon.

2. None represented on behalf of the assessee and Shri Sanjay Jha represented on behalf of the Revenue.
3. It was submitted by the Id. DR that the order of the Id. CIT (A) is an ex-parte order. A perusal of the CIT (A)'s order noticed that the

learned CIT (A) dismissed the appeal of the assessee by not condoning the delay of 47 days on the ground that no sufficient cause was demonstrated by the assessee for late filing of the appeal. Therefore, the assessee prayed that the delay of 47 days may be condoned and appeal of the assessee may kindly be restored to the file of the learned CIT (A) for fresh adjudication.

4. The learned DR on the other hand left the issue to the wisdom of the Bench.
5. After hearing the Id. DR and perusing the materials available on record, we find that the learned CIT (A) has not condoned the delay of 47 days for late filing of the appeal for the reason that the delay has no bonafide and genuineness reason. We have gone through the reasons attributable to late filing of appeal and found that the reasons are bonafide and genuine and accordingly, we condone the delay of 47 days. In the same breath, we restore the appeal to the file of the learned CIT (A) to decide the appeal on merit after affording a reasonable opportunity of being heard to the assessee.
6. In respect of ITA No. 330/GTY/25 which is against the penalty under section 271(1)(c) of the Act, which has been confirmed by the Id. CIT (A).
7. We are of the view that as the quantum appeal has been restored to the file of the Id. CIT (A), the penalty under section 271(1)(c) of the Act, is also to be decided after deciding the quantum appeal and therefore restore to CIT (A) for adjudication after giving opportunity to assessee.

8. In the result, the appeals in ITA No. 330/GTY/25 and ITA 329/GTY/2025 are partly allowed for statistical purposes.

Order pronounced in the open court on 11.02.2026.

Sd/-  
(LAXMI PRASAD SAHU)  
(ACCOUNTANT MEMBER)

Sd/-  
(GEORGE MATHAN)  
(JUDICIAL MEMBER)

Kolkata, Dated: 11.02.2026

*Sudip Sarkar, Sr.PS*

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Kolkata