

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
(VIRTUAL HEARING AT KOLKATA)

SHRI GEORGE MATHAN, JUDICIAL MEMBER
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER

ITA Nos. 230, 231 & 232/PAT/2025
Assessment Year : 2014-15

Ranjeet Kumar, S/o Nawal Kishor Singh, Fatehpur More, Fatehpur, Akbarpur, Nawada (Bihar) [PAN: AWBPK6666M]	Vs.	Income Tax Department, National Faceless Appeal Centre Delhi
APPELLANT		RESPONDENT

Assessee by	:	Sh. Abhi Sarkar, Adv.
Revenue by	:	Sh. Manab Adak, JCIT

Date of hearing	:	11.02.2026
Date of Pronouncement	:	12.02.2026

ORDER

PER LAXMI PRASAD SAHU, ACCOUNTANT MEMBER

These three appeals filed by the assessee against the order passed u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”) by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereafter “the Ld. CIT(A)]. The details are as under:

Sr. No.	ITA No.	Date of order of Ld. CIT(A)	DIN & Order No.	Appeal by the assessee before the Ld. CIT(A)

				against the order passed by AO
1	230/Pat/2025	05.02.2025	ITBA/NFAC/S/250/2024-25/1072937920(1)	144 r.w.s 254
2	231/Pat/2025	05.02.2025	ITBA/NFAC/S/250/2024-25/1072938986(1)	271(1)(c)
3	232/Pat/2025	05.02.2025	ITBA/NFAC/S/250/2024-25/1072939302(1)	271(1)B

2. At the outset of hearing, we noted that all these three appeals were filed by the assessee with a delay of two days before the ITAT. In this regard, the assessee has filed a condonation petition explaining the reason for delay in filing the appeal which is placed on record. On going through the above reasons for delay in filing the appeal. We noted that the assessee had reasonable cause for not filing appeal within the specified date of 60 days. Therefore, relying on the judgment in the case of Collector, Land Acquisition vs Mst. Katiji, (1987) 167 ITR 171 (SC), we condone the delay and the appeal is taking for adjudication.

3. We gone through all these three appeals. We noted that both the authorities below have passed an exparte order on the basis of materials/informations available before them for non-prosecution by the assessee after giving various opportunities to the assessee to explain the observation of the revenue authorities. However, there was no any response from the assessee side at both the levels. Therefore, the AO passed the exparte order and the Ld.CIT(A) also passed exparte order against which the assessee counsel appeared and submitted that at the AO level, the AO passed the order during Covid-19 Pandemic period and

before the Ld. CIT(A), the notices were not served to the assessee as it might have been settled in spam folder. Therefore, the assessee could not see the notices. His intention was not to disrespect the notices issued by the revenue authorities. He requested and undertook that if one more chance be given to the assessee, the assessee will be able to substantiate with cogent documents to represent his case.

4. On the other hand, the Ld. DR has no serious objection.

5. Considering the rival submissions and perusing the entire material available on record and orders of authorities below. We noted that the orders have been passed ex parte party at both the level. Considering the Covid-19 pandemic during the assessment proceedings before the AO and as per the submission of Ld. Counsel at the proceeding before the Ld. CIT(A) and submissions before us, the facts of the case and in the interests of justice, we are remitting all these appeals to the file of AO for denovo consideration and decide the issue as per law after giving reasonable opportunity of being heard to the assessee. The assessee is directed to substantiate his case with cogent documents in support of his claim and not seek unnecessary adjournments for early disposal of the case. In case of failure, no second leniency shall be granted to the assessee.

6. In the result, appeal of the assessee is partly allowed for statistical purposes. A common order passed shall be kept in their respective case files.

Order pronounced on 12.02.2026

Sd/-
(George Mathan)
Judicial Member

Sd/-
(Laxmi Prasad Sahu)
Accountant Member

Dated: 12.02.2026
AK, Sr. P.S.

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches