

**IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, AHMEDABAD**

**BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT
MS. SUCHITRA R. KAMBLE, JUDICIAL MEMBER**

ITA No.2568/Ahd/2025
(Assessment Year: 2018-19)

Dilipbhai Ishwarbhai Harijan, F-29, Shakti Nagar Society, Undera, Vadodara-391330 [PAN : AKCPH 9589 F]	Vs.	Income Tax Officer, Ward 4(1)(7), Vadodara
(Appellant)	..	(Respondent)
Appellant represented by :	Shri A.C. Brahmakshatriya, CA	
Respondent represented by:	Shri Abhijit, Sr DR	
Date of Hearing	17.02.2026	
Date of Pronouncement	17.02.2026	

ORDER

PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-

This appeal has been filed by the assessee against the order dated 04.12.2025 passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi ('Ld. CIT (A)' in short), under Section 250 of the Income-tax Act, 1961 ('the Act' in short) for Assessment Year 2018-19.

2. The assessee has raised following grounds of appeal:-

"1. That, in law, the impugned appellate order passed by the ld. CIT(A), National Faceless Appellate Centre (NFAC), New Delhi is against natural justice, bad in law. It is, therefore, deserved to be annulled.

2. That, the Ld. CIT(A) is not justified in not condoning the delay as the appellant is illiterate and the order was not served to him physically. The appellant registered on E-filing Portal after receipt of letter from ITO (I & CI) only. Earlier to it, he was not aware of the proceedings on e-filing portal. Your honour is, therefore, requested to restore the matter back to the file of ld. CIT(A) with direction to condone the delay and decide on merits of the case.

3. On perusal of the records, it is observed that the Ld. CIT(A) dismissed the appeal as time-barred as it was filed on 28.11.2024 against the order dated 26.03.2023, beyond the period prescribed under Section 249(2) of the Act, noting that the explanation for delay provided by the assessee that "the order and notices were allegedly served at an old address" was insufficient. We further note that the assessee remained non-

- 2-

compliant before the Assessing Officer and failed to furnish documentary evidence regarding immovable property transactions and interest income.

4. Before us, the Ld. Counsel for the assessee prayed that if given an opportunity, all necessary details, supporting documents, clarifications and explanations would be furnished to the Revenue authorities. Hence, in the interest of justice, we set aside the order of the Ld. CIT(A) and restore the matter to the file of the Assessing Officer for *de novo* adjudication. The assessee shall submit all the relevant bank statement / submission/document before the Assessing Officer and comply with the notices issued by the revenue authorities without seeking any unnecessary adjournments.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

The order is pronounced in the open Court on 17.02.2026

Sd/-

(SUCHITRA R. KAMBLE)
JUDICIAL MEMBER

Ahmedabad; Dated 17.02.2026

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(DR. B.R.R. KUMAR)
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आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent.
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4. आयकरआयुक्त(□ पील) /The CIT(A)-
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