

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER
AND
SHRI PARESH M. JOSHI, JUDICIAL MEMBER

ITA Nos.593 to 596/Ind/2025
(AYs: 2013-14 & 2014-15)

Anil Turakhia, 19 Rani Sati Colony, Y.N. Road, Indore	<u>बनाम/</u> Vs.	ITO 5(1) Indore
(Assessee/Appellant)		(Revenue/Respondent)
PAN:ABTPT7760N		
Assessee by	Shri Ashish Goyal, AR	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	16.02.2026	
Date of Pronouncement	19.02.2026	

आदेश / O R D E R

Per Bench:

The captioned four (4) appeals are filed by assessee, the details are as under:

	ITA No.	AY	Impugned order	Original proceeding	Delay
1	593/Ind/2025	2013-14	Order of first-appeal dated 09.06.2023 passed by CIT(A), National Faceless Appeal Centre, bearing DIN: ITBA/NFAC/S/250/2023-24/1053628875(1)	Assessment-order dated 27.09.2021 passed by AO, National Faceless Assessment Centre u/s 143(3) r.w.s. 254	701 days

2	594/Ind/2025	2013-14	Order of first-appeal dated 28.05.2024 passed by CIT(A), National Faceless Appeal Centre, bearing DIN: ITBA/NFAC/S/250/2024-25/1065196815(1)	Assessment-order dated 27.09.2021 passed by AO, National Faceless Assessment Centre u/s 147 r.w.s. 144	347 days
3	595/Ind/2025	2014-15	Order of first-appeal dated 09.06.2023 passed by CIT(A), National Faceless Appeal Centre, bearing DIN: ITBA/NFAC/S/250/2023-24/1053629319(1)	Assessment-order dated 27.09.2021 passed by AO, National Faceless Assessment Centre u/s 147 r.w.s. 144	701 days
4	596/Ind/2025	2014-15	Order of first-appeal dated 28.05.2024 passed by CIT(A), National Faceless Appeal Centre, bearing DIN: ITBA/NFAC/S/250/2024-25/1065196538(1)	Assessment-order dated 15.09.2021 passed by AO, National Faceless Assessment Centre u/s 144 r.w.s. 254	347 days

2. Since these appeals involve identical facts and issues, they were heard together and are being disposed of by this consolidated order.

3. The registry has informed that these appeals have been filed after delay of days as mentioned in the last column of the Table in earlier Para No.

1. Ld. AR for assessee submitted that the assessee has filed applications/affidavits in all these matters for condonation of delay. The applications/affidavits filed by assessee are identical, therefore we re-produce below one of those:

NOTED & REGISTERED
Date: 19 JAN 2025
At Sr. No. 2854/2025

BEFORE THE HON'BLE ITAT, INDORE BENCH, INDORE

Application of Condonation of Delay

Assessee : Anil Turakhia
46, Loha Mandi
Indore-452001

Appeal No : ITA 594 / IND / 2025

A.Y. : 2013-14 (Sec.143(3) r.w.s 254) –Delay 701 days

May it please your honours,

- The appellant submits that the order of the Id CIT(A) for A.Y. 2013-14 is dated 09.06.2023. The appellant was required to file appeal by 08.08.2023. Further, the appeal could have been filed on 09.07.2025 resulting in delay of 701 days. The appeal could not be filed in time for the reasons mentioned hereinbelow.
- The assessee submits that the appellant faced many unfortunate incidents in the span of last decade, which resulted in the delay. The chronological events are summarized below along with the documentary evidence.

Date	Particulars	Reference
14.02.2016	The appellant met with Road Accident at Rani Sati Gate. (In which his Scooty was hit by Motor Cycle-MP09 MR 7978). The Appellant was then taken in Ambulance to Shalby Hospital	FIR Enclosed at PB 1-2
16.02.2016	The appellant underwent surgery as suffered from:- "C/O Fracture of left Shaft of Femur and Fracture of Mandible", the surgery was for fixation for the same.	Medical Certificate dated 16.02.2016 [PB 3-5]
20.02.16	He was hospitalized for 7 days as per treating consultant Dr Praveen Agrawal	Medical Certificate dated 20.02.2016 [PB 6-22]
	Also underwent CT Brain and Face scan as the jaw was also disbalanced	
2016-17	He was on Bed as was plastered on Left leg	
	His Jaw got replaced and underwent Plastic surgery.	
	He could not speak and completely lost control over business.	

In Nov 2017	He suffered from Spine Ache and could not stand for long, so underwent MRI of Spine and X-Ray.	Shalby Hospitals – X-Ray Report, receipts and MRI Findings in month of Nov 17 enclosed. [PB 23-156]
Till Jan 2018	He was again on Bed rest as the Spine trouble was critical and bed rest was the only prescription	
Feb 2019 onwards	During the period multiple recovery actions were initiated by various departments including attachment of bank accounts. Bank initiated auction of house. Appellant who was trying to get his house released. This period was also the period of Covid-19 since March 2020 till 2022.	All recovery notices are enclosed. [PB 157]
March 2021	In the year 2021, the assessee was involved in pending VAT appellate proceedings for AY 2016-17.	Copy of the proceedings is enclosed. [PB 158-160]
Nov 2022	Assessee has filed application before the Hon'ble DRT praying for the quashment of sale proceeding of his house attached by the bank.	Copy of the Application is enclosed. [PB 161-162]
Dec 2022 to 2023	Application for Intervention filed by the appellant's mother to save his valuable immovable property. Thereafter the appellant has filed rejoinder to the respondent bank	Copy of application is enclosed. [PB 163-174]
Sept 2024	Then again the written submission has been filed by the appellant before the Hon'ble DRT for the quashment of the recovery proceedings.	Copy of the written statement is enclosed [PB 175-176]
Oct 2024	Final order of Hon'ble DRT dt.01.10.2024 against assessee	Copy of order is enclosed [PB 177-191]
April 2025	Demand notice issued by the bank u/s 13(2) (SARFAESI) Act, 2002 dt.15.04.2025 for recovery of dues by the appellant	Copy of the notice is enclosed. [PB 192-194]

The appellant was undergoing genuine hardship due to coercive bank recovery proceedings against his residential house. From November 2022 onwards, the appellant was compelled to litigate before the Hon'ble DRT, including filing appeal, intervention proceedings through his aged mother, and subsequent submissions, all aimed at preventing auction of the property. The appellant remained continuously engaged medical reasons and in such urgent litigation, which constitutes a bona fide and sufficient cause for the delay in filing the present appeal.

Further Reliance is placed on the following judgments:-

**1. *Neel Kumar Ajmera Alias Nilesh Ajmera vs PCIT , Indore*
[2025] 174 taxmann.com 24**

Wherein it was held that the length of delay is immaterial once 'sufficient cause' is established, and the delay deserves to be condoned where circumstances beyond the assessee's control prevented timely filing. It was further held that in the absence of any deliberate or mala fide intent, substantial justice must prevail over technical considerations of limitation.

Similar view has been taken in:-

- i. *Collector, Land Acquisition v. Mst. Katiji (1987) 167 ITR 471 (SC),*
- ii. *Improvement Trust, Ludhiana v. Ujagar Singh (2010) AIR SC 228,*
- iii. *Biren Dhirajlal Shah v. Income-tax Officer reported in [2025] 173 taxmann.com 261 (Ahd.),*
- iv. *Vijay Vishin Meghani v. DCIT (2017) 86 taxmann.com 98 (Bom)*

wherein it was consistently held that the expression 'sufficient cause' must receive a liberal construction and that matters should be decided on merits rather than being dismissed on technical grounds of limitation.

If the delay is not condoned, the assessee would be unjustly deprived of the opportunity of adjudication on merits for no fault attributable to him, thereby defeating the cause of substantial justice. It is respectfully submitted that the delay has neither arisen due to any negligence, inaction, nor lack of bona fides on the part of the assessee.

It is respectfully submitted that no litigant derives any benefit from delaying the filing of an appeal. The delay in the present case has occurred due to circumstances beyond the appellant's control, including prolonged medical issues, severe financial distress, and continuous recovery proceedings. If the delay is not condoned, the appellant would suffer grave and irreparable prejudice, whereas no prejudice would be caused to the Revenue. The delay therefore deserves to be condoned in the interest of substantial justice.

Submitted

[Anil Turakhia]

4. The averments made by assessee in above application, which are self-explanatory and which do not require repetition, were discussed. The Ld. AR for assessee explained the various physical and financial setbacks/challenges faced and still being faced by assessee due to which the delays have occurred in filing these appeals. Ld. AR, with folded hands on behalf of assessee, made a humble prayer to consider assessee's situation liberally and judicially and condone delays. Ld. DR for revenue, being fair enough, does not have any objection if the bench condones delay and accordingly left it to the wisdom of bench. We have considered the explanation advanced by assessee and in absence of any contrary fact or material on record, the assessee is found to have a "sufficient cause" for delay in filing present appeals. We find that section 253(5) of the Act empowers the ITAT to admit an appeal after expiry of prescribed time, if there is a "sufficient cause" for not presenting appeal within prescribed time. It is also a settled position by Hon'ble Supreme Court in **Collector, Land Acquisition Vs Mst. Katiji and others 1987 AIR 1353, 1987 2 SCC 387** that whenever substantial justice and technical considerations are opposed to each other, the cause of substantial justice must be preferred by adopting a justice-oriented approach. Thus, taking into account the facts of case, the provision of section 253(5) and the decision of Hon'ble Supreme Court, we take a judicious view, condone delay, admit appeal and proceed with hearing.

5. Ld. AR next submitted that the section 250(6) of the Income-tax Act, 1961 provides *"The order of the Commissioner (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reason for the decision."*. He submitted that in present case, the Ld. CIT(A) has dismissed assessee's first appeals although due to non-prosecution by assessee on the dates of hearing but still without complying with the mandate of section 250(6). Therefore, the impugned first appeal-orders passed by Ld. CIT(A) deserves to be set aside. In so far as the reasoning of non-prosecution before CIT(A) is concerned, Ld. AR narrated the very same physical and financial setbacks/challenges faced by assessee as stated by assessee in the applications for condonation of delay. However, Ld. AR acknowledged, that the assessee is having in his possession all required details/documents and is willing and ready to make a proper representation before CIT(A) if an opportunity is given and hence prays that in the interest of justice, these matters ought to be remanded to CIT(A) for adjudication afresh.

6. Ld. DR for revenue agreed to the submission of Ld. AR but made a request to direct the assessee to represent his case before CIT(A) and do not seek unnecessary adjournments.

7. In view of above submissions of parties, having regard to the principle of natural justice and also bearing in mind that no prejudice would be caused to revenue if the present matter is restored at the level of CIT(A), we

remand these matters back to the file of CIT(A) for adjudication afresh. The CIT(A) shall give necessary opportunity of hearing to assessee and pass appropriate order(s) uninfluenced by his earlier order(s).

8. We also find that the assessee has been suffering from physical and financial challenges. Therefore, we are not imposing any cost upon assessee although there might be some element of lethargy on the part of assessee in making representation before lower authorities. However, we direct the assessee to remain vigilant and ensure participation in the hearings as may be fixed by CIT(A) and do not seek unnecessary adjournments failing which the CIT(A) shall be at liberty to pass appropriate order(s) in accordance with law. Ordered accordingly.

9. Resultantly, these appeals are allowed for statistical purpose.

Order pronounced in open court on 19/02/2026
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Sd/-
(PARESH M. JOSHI)
JUDICIAL MEMBER

sd/-
(B.M. BIYANI)
ACCOUNTANT MEMBER

Indore

दिनांक/ Dated : 19/02/2026

Patel/Sr. PS

Anil Turakhia
ITA Nos.593 to 596/Ind/2025-
AYs: 2013-14 & 2014-15

Copies to:

- (1) The appellant
- (2) The respondent
- (3) CIT
- (4) CIT(A)
- (5) Departmental Representative
- (6) Guard File

By order
Senior Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore