

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA (SMC) BENCH, AGRA**

BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER

**ITA No. 618/Agr/2025
Assessment Year: 2020-21**

Rajesh Tyagi S/o Laxmi Narayan Tyagi Gavri Service, Gulab Ka Pura Ambah Distt. Morena	Vs.	Assessment Unit, National Faceless Assessment Centre, Income Tax Officer, Ward-1, Morena
PAN : BMMPT3132K		
(Appellant)		(Respondent)

Assessee by	Sh. Sandeep, CA
Department by	Shri Anil Kumar, Sr. DR

Date of hearing	17.02.2026
Date of pronouncement	17.02.2026

ORDER

The assessee has filed this appeal against the order of the learned Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 30.10.2025 for the Assessment Year 2020-21.

2. Aggrieved, the assessee is in appeal before ITAT, raising following grounds:

1. BECAUSE the CIT(A) has erred in law and on facts in dismissing the appeal solely on the ground of delay in filing the appeal.
2. BECAUSE the CIT(A) has erred in law and on facts in not condoning the delay in filing of appeal against the ex-party order passed under section under section 147 r.w.s. 144 of the Act.
3. BECAUSE the CIT(A) failed to appreciate that the delay in filing the appeal was due to bona fide, reasonable and sufficient cause beyond the control of the appellant.

4. BECAUSE the CIT(A) has erred in not appreciating the principles laid down by the Hon'ble Supreme Court in Collector, Land Acquisition vs. Mst. Katiji & Others [1987] 167 ITR 471 (SC), which favour a liberal approach in condoning the delay.

Without prejudice to the above

5. BECAUSE the proceedings under section 147 have neither been validly initiated nor concluded in accordance with the provisions of law and the assessment order passed in pursuance thereof is liable to be declared void-ab-initio.

6. BECAUSE in the absence of valid service of notice under section 148, the reassessment order passed under section 147 r.w.s. 144 & 144B of the Act is bad in law, invalid and void-ab-initio.

7. BECAUSE under the facts and circumstance and in law the Assessing Officer has erred in making addition of Rs. 5,60,000/-on account of unexplained money for cash deposit in bank under section 69A r.w.s. 115BBE of the Act, even cash deposit amount is not correct which is Rs.5,10,000/- only.

8. BECAUSE under the facts and circumstance and in law the Assessing Officer has erred in making addition of Rs. 4,68,237/-on account of estimated business income on the basis of deposits in bank account over and above addition for cash deposit in Banks.

9. BECAUSE the impugned addition is based on whims, surmises and conjectures, and the same is not sustainable either on facts or in law.

11. BECAUSE the order appealed against is contrary to facts, law and principles of natural justice.

3. At the time of hearing, Ld AR brought to our notice that the case of the assessee was reopened on the basis of non filer of return of income. Accordingly, notice u/s 148 of the Income Tax Act (in short 'Act) was issued with proper approval. Further notices u/s 142(1) of the Act were issued and due to not response from the assessee, he proceeded to complete the assessment u/s 144 of the Act. Aggrieved with the above order, the

assessee preferred an appeal before NFAC, Delhi. The assessee made detailed submissions however, Ld CIT(A) dismissed the appeal in limine with the observation that the appeal was filed with the delay and because of assessee's then counsel did not take any action in time to file the appeal. Since, the assessee could not substantiate the delay in filing the appeal, Ld CIT(A) has not condoned the delay in filing the appeal. He prayed that the delay may be condoned and remit this issue back to the file of AO

4. On the other hand, Ld DR has not objection to remit this issue back to the file of AO to redo the assessment afresh.

5. Considered the rival submissions and material placed on record. It is fact on record that the assessee failed to comply to the notices, the assessment was completed u/s 144 of the Act and there was no occasion for the assessee to submit the relevant information. I also observed that Ld CIT(A) has not condoned the delay of about 20 days and not convinced with the submissions, he treated the appeal filed by the assessee as defective. In our considered view, the delay may be condoned and assessee has explained the reasonable cause in this case. I am inclined to remit this case to the file of AO with the direction to redo the assessment afresh after giving proper opportunity of being heard to the assessee. At the same time, the assessee is directed to cooperate with the authorities

and not to take unnecessary adjournment. Accordingly, the grounds raised by the assessee are allowed for statistical purpose.

6. In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 17.02.2026

**Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Dated: 19.02.2026

*Ganesh Kumar, Sr. PS

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra