

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH

HEARING THROUGH: PHYSICAL MODE

श्री ललित कुमार, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य
BEFORE: SHRI. LALIET KUMAR, JM & SHRI. MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. / ITA No. 1596/Chd/ 2025
निर्धारण वर्ष / Assessment Year : 2019-20

Sheela Devi Vill Sangroh, Samirpur, Bhoranj Hamirpur, Himachal Pradesh- 177601	बनाम	The ITO Ward, Hamirpur
स्थायी लेखा सं. / PAN NO: CXNPD1858F		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Parikshit Aggarwal, C.A
राजस्व की ओर से/ Revenue by : Dr. Ranjit Kaur, Addl. CIT, Sr. DR

आयकर अपील सं. / ITA No. 1600/Chd/ 2025
निर्धारण वर्ष / Assessment Year : 2019-20

Anju Kumari Vill: Lagwal Basti, Patnaun Hamirpur, Himachal Pradesh- 177023	बनाम	The ITO Ward , Hamirpur
स्थायी लेखा सं. / PAN NO: DRHPK3483C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Shri Parikshit Aggarwal, C.A
राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, Addl. CIT, Sr. DR

सुनवाई की तारीख/Date of Hearing : 25/02/2026
उदघोषणा की तारीख/Date of Pronouncement : 25/02/2026

आदेश/Order

PER LALIET KUMAR, J.M:

The present appeals have been preferred by two different assesseees against the respective orders of the Ld. CIT(A)/NFAC, dated 10/11/2025 and 30/09/2025. Both appeals pertain to Assessment Year 2019-20

2. Since common facts and identical issues are involved, the appeals were heard together and are being disposed of by this consolidated order for the sake of convenience and brevity.

3. At the outset, it is noticed that there is a delay in filing the present appeals before the Ld. CIT(A). The assessees have filed applications supported by affidavits explaining the reasons for delay, stating that they were prevented by sufficient and reasonable cause beyond their control from filing the appeals within the prescribed period of limitation.

4. The Ld. DR opposed the condonation.

5. We have considered the rival submissions and perused the material available on record. The expression "*sufficient cause*" is required to be construed liberally so as to advance substantial justice. The delay does not appear to be deliberate or intentional but attributable to bona fide reasons. No mala fide intention or deliberate negligence is found. Therefore, in the interest of justice, the delay in filing the appeals is condoned and the appeals are admitted for adjudication.

6. During the course of hearing, the Ld. AR submitted that the Ld. CIT(A) has dismissed the appeals on technical grounds without adjudicating the issues on merits and the assessees could not properly present their case before the lower authorities. It was therefore prayed that the matters may be restored for fresh adjudication.

7. The Ld. DR fairly submitted that if restored, appropriate directions may be issued to the assessees to cooperate in the proceedings.

8. We have considered the submissions and perused the record. We find that the appeals before the Ld. CIT(A) were dismissed in limine/for non-prosecution and the additions were not examined on merits. Therefore, the issues involved require verification of primary facts and examination of evidence at the assessment stage. In our considered opinion, the principles

of natural justice require that one more opportunity be granted to the assesseees to substantiate their case.

8.1 Accordingly, without expressing any opinion on the merits of the additions, the impugned orders are set aside, and both the matters are restored to the file of the Assessing Officer for fresh de-novo adjudication. The Assessing Officer shall provide adequate and reasonable opportunity of being heard to the assesseees and pass speaking orders in accordance with law after considering evidence that may be furnished.

8.2 The assesseees are directed to cooperate in the proceedings and shall not seek unwarranted adjournments. In case of non-compliance, the Assessing Officer shall be at liberty to decide the matters in accordance with law based on material available on record. All grounds are kept open.

9. In the result, both the above appeals are allowed for statistical purposes.

Order pronounced in the open Court on 25/02/2026

Sd/-

मनोज कुमार अग्रवाल
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-

ललित कुमार
(LALIET KUMAR)
न्यायिक सदस्य / JUDICIAL MEMBER

AG

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,
सहायक पंजीकार/ Assistant Registrar