

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, CHANDIGARH

HYBRID HEARING

BEFORE HON’BLE SHRI LALIET KUMAR, JM
AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं. / ITA No.189/CHANDI/2025
(निर्धारण वर्ष / Assessment Year: 2016-17)

Shri Dharmender Chauhan Flat No. 101, Surya Dharshan Building North Oak, Sanjauli, Himachal Pradesh - 171006	बनाम/ Vs.	ITO Ward-01 Income Tax Department, Railway Board Building, Himachal Pradesh - 171003
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. BGLPD-8051-N		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Vishal Mohan (Sr. Advocate) with Ms. Isha Sharma (Advocate) and Sh. Parveen Sharma (Advocate) – Ld. ARs
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Vivek Vardhan (Addl. CIT) – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	24-02-2026
घोषणाकीतारीख / Date of Pronouncement	:	24-02-2026

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2016-17 arises out of an order of learned Commissioner of Income Tax (Appeals), NFAC [CIT(A)] dated 28-04-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s 143(3) of the Act on 22-11-2018. The registry has noted delay of 587 days in the appeal,

the condonation of which has been sought by the assessee on the strength of condonation petition which is accompanied by an affidavit of the assessee. In para-2 of the affidavit, it has been stated that the appeal could not be filed in time since the assessee was residing in remote area of Himachal Pradesh and he was not familiar with the working of computers. There was e-mail Id and contact number of the accountant in the login portal of the assessee and the impugned order was not in the knowledge of the assessee.

2. In the assessment order, Ld. AO made addition of Rs.42,41,712/- by rejecting agricultural income claim of the assessee. The assessee could not substantiate the same. The Ld. CIT(A) confirmed the assessment for the same very reasons. Aggrieved, the assessee is in further appeal before us. The Ld. Sr. Counsel placed on record various documents to assert that the assessee is in a position to substantiate its claim and pleaded for another opportunity of hearing. The Ld. Sr. DR pleaded for dismissal of the appeal.

3. Keeping in mind the principles of natural justice and considering the background of the assessee, we admit the appeal and restore the appeal back to the file of Ld. CIT(A) for fresh adjudication with a direction to the assessee to plead and prove its case. The same would come at a cost of Rs.10,000/- which shall be deposited by the assessee within 30 days from the date of receipt of this order to the *Poor Patient Relief Fund of PGI Hospital, Chandigarh*. The proof of the same would be furnished to Ld. CIT(A) who would proceed for fresh adjudication of the appeal.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 24th February, 2026.

-Sd-
(LALIET KUMAR)
JUDICIAL MEMBER

-Sd-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 24-02-2026

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

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT CHANDIGARH