

आयकर अपीलीय अधिकरण न्यायपीठ “एक-सदस्य” मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH “SMC”, RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.79/RPR/2026

निर्धारण वर्ष / Assessment Year : 2012-13

Kamaljeet Kaur Gill
Shukla Colony, Rajatalab,
Shukla Ward, Raipur-492 001 (C.G.)
PAN: AHKPG7831Q

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward-2(1), Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Hardik Jain, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 26.02.2026

घोषणा की तारीख / Date of Pronouncement : 26.02.2026

आदेश / ORDER**PER PARTHA SARATHI CHAUDHURY, JM**

The present appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, Delhi dated 12.11.2025 for the assessment year 2012-13 as per the grounds of appeal on record.

2. At the very outset, it is noted that the appeal filed by the assessee before the Ld. CIT(Appeals)/NFAC was time barred by 608 days and the Ld. CIT(Appeals)/NFAC had not condoned the said delay and had dismissed the appeal.

3. I have heard the submissions of the parties herein, even without going into the merits of the matter since the First Appellate Authority had dismissed the appeal on the ground of delay and that the submissions of the assessee were not substantially treated and adjudicated on merits as evident at Page 7, Para-6 of the order of the Ld.CIT(Appeals)/NFAC wherein it states “.....Accordingly, the appeal is not admitted for adjudication on merits.” It is therefore, clear that the First Appellate Authority did not find merit regarding “sufficient cause” in terms with Section 249(3) of the Act as assailed by the assessee, hence, dismissed the appeal of the assessee without adjudication on merits. Furthermore, as examined even the substantive rights and liabilities of the parties herein

could not be fully examined without condoning the said delay. Therefore, in the greater interest of natural justice, I set-aside the order of the Ld. CIT(Appeals)/NFAC and remand the matter back to its file directing the assessee to explain the “sufficient cause” for such delay before the Ld. CIT(Appeals)/NFAC in terms with Section 249(3) of the Act. Once the said authority is satisfied with the explanation of the assessee, then it shall proceed to decide the issue on merits as per law complying with the principles of natural justice and pass order as per Section 250(4) & (6) of the Act.

4. As per the above terms grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in open court on 26th day of February, 2026.

Sd/-
(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 26th February, 2026.

SB, Sr. PS

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)

4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “एक-सदस्य” बेंच,
रायपुर / DR, ITAT, “SMC” Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur