

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH "SMC", JABALPUR**

BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

I.T.A. No.66/JAB/2024
Assessment year:2017-18

Manohar Khatwani Apsara Agencies, Gujari Chouk, Madhya Pradesh-481001. PAN:AETPK6715K (Appellant)	Vs.	Income Tax Officer Ward Railway Station Road, Madhya Pradesh-481001. (Respondent)
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Appellant by	Shri Vijay Vagrecha, C.A. Smt Pooja Jian, C.A.
Respondent by	Shri Rahul Padha, JC-2

ORDER

(A) This appeal vide I.T.A. No.66/JBP/2024 has been filed by the assessee for assessment year 2017-18 against impugned appellate order dated 15.04.2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/106410944(1) of Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) In this case, assessment order dated 25.09.2019 was passed by the Assessing Officer ("AO", for short) u/s 144 of the Income Tax Act, 1961 ("Act", for short) whereby the assessee's total income determined at Rs.43,96,530/-. Being aggrieved, the assessee filed appeal in the office of learned CIT(A). Vide impugned appellate order dated 15.04.2024, the assessee's appeal was dismissed by the learned CIT(A). In an earlier order for A.Y. 2017-18; Income Tax Appellate Tribunal ("ITAT", for short) had remitted the disputed issues to the file of the Ld. CIT(A) to adjudicate afresh, subject to payment of cost of Rs.1000/- to Income Tax Department within two months. However, the payment of aforesaid amount of Rs.1000/- was made after the aforesaid period of two months. The Ld. CIT(A)

dismissed the assessee's appeal on the ground that the payment of the aforesaid amount of Rs.1000/- was not made within two months. The present appeal has been filed by the assessee against this order of Ld. CIT(A). In the course of appellate proceedings in ITAT, the assessee filed affidavit explaining reasons for delay in depositing the aforesaid cost amounting to Rs.1000/-.

(C) At the time of hearing, the Ld. Authorized Representative drew attention to the aforesaid affidavit, and submitted that the delay in making payment of aforesaid cost amounting to Rs.1000/- should be condoned. The learned Departmental Representative expressed no objection to this.

(C.1) In view of the foregoing, the impugned appellate order of Ld. CIT(A) is set aside; and the learned CIT(A) is directed to condone the delay in making payment of aforesaid cost amounting to Rs.1000/-. The learned CIT(A) is further directed to pass *de novo* order, which should be a speaking order on merits, on various grounds of appeal contained in the assessee's appeal filed in the office of the learned CIT(A).

(D) In the result, the appeal of the assessee is partly allowed for statistical purposes.

(Order pronounced in the open court on 27/02/2026)

Sd/.
(ANADEE NATH MISSHRA)
Accountant Member

Dated: 27/02/2026
Vijay Pal Singh, (Sr. PS)

Copy of the order forwarded to :

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T., Jabalpur