

**IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH, PATNA**

(Through virtual hearing at Kolkata)

**BEFORE SHRI RAJESH KUMAR, AM  
AND  
SHRI PRADIP KUMAR CHOUBEY, JM**

**ITA No. 236/PAT/2025  
(Assessment Year: 2012-13)**

**Nutan Rai**

H.No.1B, Jagdish Apartment,  
Boring Canal Road, Patna-  
800001, Bihar

**(Appellant)**

**Income Tax Officer, Ward 5(3)  
Patna, Bihar**

**Vs.**

**(Respondent)**

**PAN No. AHTPR1244F**

**Assessee by** : Shri Manish Rastogi, AR  
**Revenue by** : Shri Ashwani Kr. Singal, DR

**Date of hearing:** 18.12.2025  
**Date of pronouncement:** 06.03.2026

**ORDER**

**Per Rajesh Kumar, AM:**

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 30.12.2024 for the AY 2012-13.

- At the outset, we note that the appeal of the assessee is barred by limitation by 68 days. At the time of hearing the counsel of the assessee explained the reason for delay in filing the appeal. The Ld. D.R did not raise any objection in condoning the delay. After hearing the rival contentions and perusing the materials available on record, we find that the delay is for bonafide and genuine reasons and hence, we condone the delay and admit the appeal for adjudication.

3. At the outset, the Id. Counsel for the assessee submitted that the issue involved in this case is the confirmation of addition of ₹55,57,500/- in respect of purchase of immovable property as unexplained investment u/s 69A of the Income-tax Act, 1961 (the Act). The Id. Counsel for the assessee submitted that the property was not purchased during the impugned assessment year at all. The Id. Counsel for the assessee filed before the Bench a petition under Rule 29 of the Income Tax Rules, 1963 for admitting additional evidences which are available from page no.7 to 39 and is in the form of leased deed dated 24.01.2011.
4. After hearing the rival contentions and perusing the materials available on record, we are of the view that the additional evidences filed by the assessee has a very significant bearing for the adjudication of the issue and accordingly same are admitted. Therefore, the same need to be examined at the level of the Id. AO. Accordingly, we restore this appeal to the file of the Id. AO with a direction to decide the issue denovo after taking into account the additional evidences filed by the assessee and affording reasonable opportunity of being heard to the assessee.
5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 06.03.2026.

Sd/-  
(PRADIP KUMAR CHOUBEY)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 06.03.2026

*Sudip Sarkar, Sr.PS*



Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

True Copy//

BY ORDER,

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Kolkata