

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "A" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member And  
Shri Narendra Prasad Sinha, Accountant Member**

**ITA No: 2179 & 2180/Ahd/2025  
Assessment Year: 2015-16**

Baraiya Galaji Kalaji 93 Arjun Vas, Nana Chiloda, B.O. Ahmedabad Gandhinagar-382330 Gujarat, India <b>PAN: BEMPB9663R (Appellant)</b>	Vs	The ITO, Ward-1, Gandhinagar Gandhingar  <b>(Respondent)</b>
---	----	--

**Assessee Represented: Shri Chintan Thakkar, A.R.  
Revenue Represented: Shri Alpesh Parmar, CIT-DR**

Date of hearing : 03-03-2026  
Date of pronouncement : 09-03-2026

**आदेश/ORDER**

**PER: T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

**ITA No. 2179/Ahd/2025**

This appeal is filed by the Assessee as against the appellate order dated 10-09-2025 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), refusing to condone the delay of 17 months in filing the appeal as against the penalty levied under section 271(1)(b) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2015-16.

2. Brief facts of the case is that the assessee is an individual and agriculturists by profession. Information available with the Department that assessee sold immovable property worth Rs.2,10,18,000/- during the financial year 2014-15 but the assessee has not filed the Return of Income for the Asst. Year 2015-16. Hence notice u/s. 148 dated 31-03-2022 was issued. Though the assessee filed a Return of Income on 28-04-2022, the same was not electronically verified, therefore the same was treated as invalid return. Various notices issued was not replied by the assessee which has resulted in passing exparte assessment order treating the income of the assessee at Rs.2,10,18,000/-.

2.1. It is thereafter penalty proceedings u/s. 271(1)(b) was initiated for not responding to the statutory notices issued on 06-11-2022. Again the assessee was not responding to the above penalty notice, therefore through verification unit notice was duly served on the assessee. However the assessee failed to respond to the show cause notice thereby the assessing officer levied penalty of Rs.10,000/- under section 271(1)(b) of the Act.

3. Aggrieved against the penalty order, the assessee filed an appeal before Ld. CIT(A) with a delay of 17 months without any explanation. Ld. CIT(A) dismissed the appeal since the delay is not explained by the assessee.

4. Aggrieve against the same, the assessee is in appeal before us raising the following Grounds of Appeal:

1. That the Hon'ble CIT(A) has erred in rejecting the appeal on the ground of delay, without properly appreciating that the appellant is an illiterate agriculturist, who was unaware of online compliance procedures and had no mala fide intention to delay the filing of appeal.

2. That the Hon'ble CIT(A) failed to appreciate that "sufficient cause" for delay should be construed liberally, as laid down by the Hon'ble Supreme Court in *Collector, Land Acquisition v. Mst. Katiji & Ors.* [(1987) 167 ITR 471 (SC)], wherein it was held that substantial justice should prevail over technicalities and that a litigant should not suffer for bona fide reasons beyond his control.

3. That the ex-parte assessment order passed under Section 1448 is bad in law and void ab initio, as no effective notice or opportunity of hearing was ever given to the appellant, violating the mandatory provisions of Section 1448(9) of the Act.

4. That the Ld. Assessing Officer erred in assessing income of 2,10,18,000/- without verifying the actual cost of acquisition and sale consideration and merely relying on system-generated information without any independent inquiry or supporting evidence.

5. That the Ld. CIT(A) failed to appreciate the settled judicial position laid down in:

*N. Balakrishnan v. M. Krishnamurthy* [(1998) 7 SCC 123], where it was held that "length of delay is not material, what matters is the sufficiency of cause."

*Improvement Trust, Ludhiana v. Ujagar Singh* ((2010) 6 SCC 786), which held that delay due to ignorance or bona fide mistake must be condoned in the interest of justice.

*CIT v. West Bengal Infrastructure Development Finance Corporation Ltd.* ((2011) 334 ITR 269 (Cal)), where it was observed that the department should adopt a liberal view where there is no mala fide intention or tax evasion.

6. That the Ld. CIT(A) erred in not considering that the appellant had never filed any income tax return till date, as he had no taxable income, and hence could not have been reasonably expected to monitor online proceedings of the department.

7. That the appellant craves leave to add, alter, or amend any of the above grounds of appeal before or at the time of hearing.

5. When the appeal was listed for hearing on 21-01-2026, none appeared on behalf of the assessee. Hence adjourned to 02-03-2026, again none appeared. Therefore listed for hearing on 03-03-2026. Ld. A.R. appeared and requested to allow the appeal by condoning the delay of 17 months in filing the appeal before Ld. CIT(A). When the Bench raised specific question whether the assessee filed his Return of Income and why not responded to the statutory notices issued by the assessing officer. Ld. A.R. has no answer and no evidence placed before us about the sale of lands. Thus we do not see any reason to interfere with the penalty order passed u/s. 271(1)(b) of the Act for non-compliance to the statutory notice and the Ld. CIT(A) refusing to condone the delay of 17 months in filing the appeal.

6. In the result, the appeal filed by the Assessee in ITA No. 2179/Ahd/2025 is hereby dismissed.

**ITA No. 2180/Ahd/2025**

7. This appeal is filed by the assessee as against the appellate order dated 10-09-2025 wherein also delay of 17 months in filing the appeal which was not explained by the assessee.

8. Ld. Counsel appearing for the assessee could not place on record the Return of Income filed by the assessee. In the absence of the same, we have no hesitation in confirming the penalty levied u/s. 271F of the Act for not furnishing the return of income for the Asst. Year 2015-16.

10. In the result, the appeal filed by the Assessee in ITA No. 2180/Ahd/2025 is hereby dismissed.

11. In the combined result, both the appeals filed by the Assessee are dismissed.

Order pronounced in the open court on 09-03-2026

**Sd/-**

**(NARENDRA PRASAD SINHA)**  
**ACCOUNTANT MEMBER**

**Ahmedabad : Dated 09/03/2026** *True Copy*

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

**Sd/-**

**(T.R. SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद