

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
RAIPUR BENCH, RAIPUR

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER  
AND  
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.778/RPR/2025  
निर्धारण वर्ष / Assessment Year : 2020-21

Arun Kumar Yadav  
HN. 38/740, Behind Kediya House,  
Keshav Murra Batta Road,  
Bilaspur, Hemu Nagar, Towra,  
Bilaspur (C.G.)-495 001  
PAN: ALSPY0289J

.....अपीलार्थी / Appellant

बनाम / V/s.

The Assessment Unit/NFAC  
Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sunil Kumar Agrawal, CA  
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 09.03.2026

घोषणा की तारीख / Date of Pronouncement : 12.03.2026

**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 10.07.2025 for the assessment year 2020-21 as per the grounds of appeal on record.

2. At the very outset, it is noted that there is delay of 73 days. That explaining the said delay, the Ld. Counsel for the assessee has filed condonation petition a/w. affidavit, dated 03.02.2026. The relevant part of the said affidavit is extracted as follows:

**Affidavit**

I, **Sunil Kumar Agrawal** S/o Shri Prem Chand Agrawal, aged about 56 years, residing at M-52, Rajeev Nagar, Raipur-492001 (CG), do hereby solemnly affirm and declare, as under:

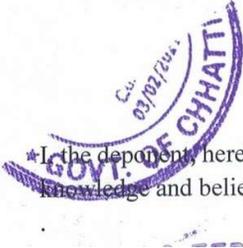
1. That, the assessee- **Arun Kumar Yadav**, R/o HN 38/740, Behind Kediya House, Keshav Murra Bhatta Road, Hemu Nagar, Torwa, Bilaspur (CG), (PAN-ALSPY0289J) for which, appellate order u/s250 for **AY20-21** has been passed by CIT(A)/NFAC, Delhi on **10-07-2025**, in which appeal of the assessee has been dismissed.
2. That, the assessee has approached me for filing appeal before the Hon'ble ITAT, Raipur against the said appellate order passed on 10-07-2025, the appeal has been filed on **12-12-2025** before the Hon'ble ITAT, Raipur which is **delayed** by **73** days; that, this delay has been occurred **due to non-informing me** i.e., mistakenly, about the facts & details of the assessee's case **by my office staff, in time.**

  
DEPONENT

Verification

\*I, the deponent, hereby verify that the contents of this affidavit are true and correct to the best of my knowledge and belief, and nothing stated herein is false.

**-3 FEB 2026**



3. That apart from affidavit being filed, the Ld. Counsel for the assessee made statement at bar that in his office there is no staff to assist him and he is the only person to draft and prepare the document for filing appeal before the Tribunal and supporting staff are not aware about the filing of the appeal before the Tribunal and therefore, the said delay has occurred. The Revenue on the other hand has not brought on record any evidence or counter affidavit objecting to the condonation petition.

4. Having heard the submissions of the parties herein and considering the contents of the affidavit, we are of the considered view that the said delay does not attribute to any malafide or deliberate conduct on the part of the assessee. In absence of any such evidence brought on record by the Department and taking guidance from the judicial pronouncements viz. (i) **Collector, Land Acquisition Vs. Mst. Katiji & Ors, reported in 167 ITR 471 (SC)**; (ii) **Vidya Shankar Jaiswal Vs. ITO, Ward-2, Ambikapur, Civil Appeal Nos...../2025 [Special Leave Petition (Civil) Nos. 26310-26311/2024, dated 31.01.2025**; (iii) **Jagdish Prasad Singhania Vs. Additional Commissioner of Income Tax (TDS), Raipur (C.G.), TAX Case No.17/2025, dated 24.02.2025** and (iv) **Inder Singh Vs. the State of Madhya Pradesh, Civil Appeal No...../2025, Special Leave Petition (Civil) No.6145 of 2024, dated 21<sup>st</sup> March, 2025**, we condone the delay of 73 days involved in filing of the present appeal.

5. That so far as merits of the case are concerned, at the very outset, it is noted as submitted by the Ld. Sr. DR referring to Para 5.2 of the order of the Ld. CIT(Appeals)/NFAC, certain additional evidences were admitted by the said authority without complying Rule 46A(3) of the IT Rules, 1962.

The relevant extract of the said para reads as follows:

“5.2.....The appellant submitted a copy of ledger account on travelling expenses, conveyance expenses, printing and stationary expenses, repairs and maintenance expenses, miscellaneous expenses etc. The assessee also provided copy of bank statement.....”

6. These aforesaid documents were submitted for the first time before the First Appellate Authority. That as apparent from the order of the Ld. CIT(Appeals)/NFAC, no remand report was called for from the A.O on those documents submitted by the assessee. In other words, without providing opportunity to the A.O, the Ld. CIT(Appeals)/NFAC had simply relied on these documents and had adjudicated the matter in violation of Rule 46A(3) of the IT Rules, 1962.

7. Having heard the submissions of the parties herein and on careful consideration of the facts on records, it is apparent that these additional evidences were suo-motto accepted and considered by the Ld. CIT(Appeals)/NFAC without calling for any remand report from the A.O, therefore, the A.O was not provided any opportunity to examine these documents. In view thereof, even without going into the merits of the

matter on this very aspect of additional evidence, we restore the matter back to the file of the Ld. CIT(Appeals)/NFAC and direct him to call for remand report from the A.O in terms with Rule 46A(3) of the IT Rules, 1962, after which, the Ld. CIT(Appeals)/NFAC after considering the remand report shall adjudicate the matter as per law complying with principles of natural justice.

8. As per the above terms, grounds of appeal of the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 12<sup>th</sup> March, 2026.

Sd/-  
**AVDHESH KUMAR MISHRA**  
**(ACCOUNTANT MEMBER)**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**(JUDICIAL MEMBER)**

रायपुर/ RAIPUR ; दिनांक / Dated : 12<sup>th</sup> March, 2026.  
SB, Sr. PS

**आदेश की प्रतिलिपि अग्रहित / Copy of the Order forwarded to :**

1. अपीलार्थी /The Appellant.
2. प्रत्यर्थी /The Respondent.
3. The CIT(Appeals)-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच, रायपुर / DR, ITAT, Raipur Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

**// True Copy //**

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