

IN THE INCOME TAX APPELLATE TRIBUNAL 'GAUHATI BENCH', GUWAHATI

**BEFORE SHRIDUVVURU RL REDDY, VP
AND
SHRI RAJESH KUMAR, AM**

**ITA No.435/GTY/2025
(Assessment Year: 2023-24)**

Shri HarenMahanta

H No.6A, Kaliram Path, Near ITI
Guwhati, Opp B Baruah Cancer
Hospital, Gopinath Nagar,
Guwahati-781016, Assam

(Appellant)

Income Tax Officer, Ward 1(3)

AaykarBhavan, Christian basti,
Guwahati-781005, Assam

Vs.

(Respondent)

PAN No. ALBPM8687K

Assessee by : Shri Sidhant Sharma, AR
Revenue by : Shri Dipak Singh, DR

Date of hearing: 12.03.2026
Date of pronouncement: 13.03.2026

ORDER

PER BENCH:

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 30.10.2025 for the AY 2023-24.

- At the outset, the Learned Council of the assessee submitted before us that the Learned CIT (A) has passed the appellate order dismissing the appeal in Limine without condoning the delay of 78 days, which was on account of bona fide and genuine reasons. The Id. Counsel for the assessee submitted that the order passed by the Learned CIT (A) is in violation of the principles of natural justice and fair play and therefore, the assessee may be given one more

opportunity of hearing before the Learned CIT (A) by restoring the issue back to the file of the Learned CIT (A).

3. The learned DR on the other hand did not object for the same.
4. After hearing the rival contentions and perusing the materials available on record, we find that the order has been passed by CIT(A) dismissing the appeal in Limine without condoning the delay of 78 days. As we found the reasons to be genuine and bona fide, therefore, by condoning the delay, we restore the appeal to the file of the Learned CIT (A) with a direction to decide the same on merit, after affording reasonable opportunity of hearing to the assessee.
5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 13.03.2026.

Sd/-
(DUVVURU RL REDDY)
(VICE PRESIDENT)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Guwahati, Dated: 13.03.2026

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

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

BY ORDER,

True Copy//

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