

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

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

**ITA No. 194/GTY/2024
(Assessment Year: 2017-18)**

Nahakpam Babulin Meitei
Nahakpam Flat lamding Wangjing
Bazar Wangjing Thoubal,
Thoubal-795148, Manipur

(Appellant)

Vs.

Income Tax officer, Ward-1
Income Tax Office Old
Nambulane Imphal-795001,
Manipur

(Respondent)

PAN No. ALJPM9808Q

Assessee by : Shri Ramesh Goenka, AR
Revenue by : Shri Santosh Kumar Karnani,
DR

Date of hearing: 10.03.2026
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 07.02.2024 for the AY 2017-18.

2. At the outset, we note that the appeal of the assessee is barred by limitation by 160 days, which is stated to be on account of worst law and order situation in the state of Meghalaya. At the time of hearing the counsel of the assessee explained the reasons 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 time of hearing the Id. Counsel for the assessee submitted that the assessee has filed certain additional evidences under Rule 29, which may be admitted and the issue may be restored to the file of the Id. AO.
4. The Id. DR on the other hand did not oppose the contention of the assessee.
5. After hearing the rival contentions and perusing the materials available on record, we find that the ends of justice will be well served if the additional evidences are admitted and appeal of the assessee is restored for re-adjudication after taking into account all these evidences. Consequently, we set aside the appeal to the file of the Id. AO with a direction to denovo adjudicate after reasonable opportunity of hearing to the assessee.
6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 13.03.2026.

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

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

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