

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 349/Ran/2025

(Assessment Year: 2024-25)

Vikram Sakhuja, Arunoday, 61, North Office para, Doranda, Ranchi-834002 (Jharkhand) PAN No. BNGPS 9744 D	Vs.	I.T.O., Ranchi.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	None
Department represented by	Shri Kailash Gautam, Sr.DR
Date of hearing	28/01/2026
Date of pronouncement	20 /02/2026

ORDER

PER: BENCH

1. This is an appeal filed by the assessee against the order of the Id. Addl/JCIT(A)-13, Mumbai in Appeal No. Addl/JCIT(A)-13 Mumbai/10010/2023-24 dated 28/08/2025 for the A.Y. 2024-25.
2. None represented on behalf of the assessee but written submission in the form of paper book has been filed before the Bench and Shri Kailash Gautam, Id. Sr.DR represented on behalf of the revenue.
3. It was stated in the written submission that the Id. JCIT(A) has dismissed the appeal of the assessee without condoning the delay of 18 days. It was a prayer that the delay may be condoned and the issues in the appeal restored to the file of Id. JCIT(A) for adjudication on merits.
4. In reply, the Id. Sr.DR has vehemently supported the order of the Assessing Officer and the Id. JCIT(A).

5. We have considered the submissions. A perusal of the facts in the present case clearly shows that the assessee was prevented by sufficient cause in not filing the appeal within time before the Id. JCIT(A). Consequently, the delay of 18 days in filing appeal before the Id. JCIT(A) stands condoned and the issues in this appeal are restored to the file of Id. JCIT(A) for adjudication on merits.
6. In the result, this appeal of the assessee is allowed for statistical purposes.

Order announced in open court on 20/02/2026.

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Ranchi, Dated: 20/02/2026

**Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi