

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI

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

I.T.A. No. 58/Ran/2025 (Assessment Year-2013-14)
(Virtual Hearing)

Charanjeet Kaur, H. No. 3/2, Gopala Block, Road No. 15, P.O. Azad Nagar Shree Krishna Udyan, Jamshedpur-832110 (Jharkhand) PAN No. BGJPK 5481 K	Vs.	I.T.O., Ward-1(1), Jamshedpur.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Akshay Ringasiya, A.R.
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 appeal by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi (NFAC)/learned Commissioner of Income Tax (Appeals), [in short, the Id. CIT(A)] dated 13/03/2024 for the Assessment Year (AY) 2013-14 as per the grounds of appeal on record.
2. We found from perusal of the record that there is a delay of 286 days in filing this appeal before this Tribunal, for which a petition for condonation of delay in the form of affidavit was filed by the assessee mentioning the fact that the delay was caused due to demise of husband of the assessee in the year 2023, due to which, the assessee was in a state of deep emotional distress and physical frailty. The assessee stated that due to deteriorating health, she

was unable to follow up the status of the legal proceedings, in support of which, the assessee submitted doctor's prescription. The assessee further stated that the order of the Id. CIT(A) was passed on 13/03/2024. However, due to ignorance of law, the lack of support due to husband's death and the assessee's health problem, she was completely unaware of the issuance of the order of Id. CIT(A). When recovery proceedings were initiated by the department and notice in this regard has been received, then she contacted the consultant and filed the present appeal. The delay was not intentional and deliberate and beyond the control of the assessee and prayed that the delay may be condoned. The Id. Sr.DR did not raise any serious objections. Therefore, considering the contents made in the condonation petition and after perusal of the death certificate of the assessee's husband and the doctor's prescription, we condone the delay in filing the appeal before this Tribunal.

3. On merit of the case, the learned Authorised Representative (Id. AR) of the assessee submits that that the Assessing Officer passed the assessment order ex parte without giving fair and reasonable opportunity of hearing to the assessee. The Id. AR of the assessee submits that the Assessing Officer made additions under Section 69 of the Income Tax Act, 1961 (in short, the Act) without giving fair and reasonable opportunity of hearing to the assessee. The Id. AR of the assessee submits that the assessment was completed on 29/03/2022 under Section 147 r.w.s. 144 of the Act. The Id. CIT(A) confirmed the addition made by the Assessing Officer. The Id. AR of the assessee

submits that the assessee has good case on merit and is likely to succeed if one more opportunity is provided and prayed to restore the matter back to the file of Assessing Officer for readjudication on merit. The Id. AR of the assessee submits that he states on behalf of assessee to be more vigilant in future in making compliance.

4. On the other hand, the learned Senior Departmental Representative (Id. Sr.DR) supported the orders of the revenue authorities.
5. We have carefully considered the submissions of the both the parties and have gone through the orders of the lower authorities. We find that the Assessing Officer completed the assessment ex parte under Section 144 r.w.s 147 of the Act on 29/03/2022. Before us, the Id. AR of the assessee submitted that no fair and reasonable opportunities of hearing were provided to the assessee before the Assessing Officer. The Id. AR of the assessee submitted that one more opportunity should be provided to assessee and to decide the matter on merit. Considering the facts and circumstances of the case and keeping in view the principles of natural justice, the matter is restored to the file of Assessing Officer considering the fact that assessment was completed under section 144 of the Act, to pass assessment order afresh in accordance with law. Needless to direct that before passing the order, the Assessing Officer shall grant reasonable opportunity of being heard to the assessee. The assessee is also directed to avail this opportunity and not to cause further delay and seek adjournment without any valid reasons and to furnish all the details and evidences to justify various grounds of appeal

raised by her. In the result, the grounds of appeal raised by the assessee are allowed for statistical purposes.

6. In the result, this appeal of assessee is allowed for statistical purposes only.

Order announced in open court on 20th February, 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