



आयकर अपीलीय अधिकरण 'एकल' न्यायपीठ, लखनऊ।
**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "SMC", LUCKNOW**

श्री कुल भारत, उपाध्यक्ष के समक्ष
BEFORE SHRI KUL BHARAT, VICE PRESIDENT

आयकर अपील सं/ ITA No.10/LKW/2026

निर्धारण वर्ष/ Assessment Year: 2018-19

Rahul Bajpai 6C/65 Vrindavan Yojna Telibagh, BRA University S.O Baraulikhalilabad, Lucknow- 229301.	v.	Assessment Unit, NFAC/ ITO-1 Income Tax Office, Raebareli.
PAN:AKPPB0978F		
अपीलार्थी/(Appellant)		प्रत्यर्थी/(Respondent)

अपीलार्थी कि और से/Appellant by:	Shri Mahendra Kumar, FCA		
प्रत्यर्थी कि और से /Respondent by:	Shri Amit Kumar, CIT(DR)		
सुनवाई कि तारीख / Date of hearing:	05	03	2026
घोषणा कि तारीख/ Date of pronouncement:	27	03	2026

ORDER

PER KUL BHARAT, VICE PRESIDENT.:

This appeal, by the assessee, is directed against the order of the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi dated 20.12.2024 pertaining to the assessment year 2018-19. The assessee has raised the following grounds of appeal: -

"1. Because the assessment framed u/s 147 without considering the entire facts of the case is illegal and liable to be set aside.

2. Because the CIT(A) has erred in confirming addition of Rs.18,45,470/- u/s 69 made to the income of the appellant without providing adequate proper opportunity to the appellant. The appellant order passed by CIT(A) is against the principles of natural justice and liable to be set aside.

3. Because the CIT(A) has erred in confirming addition of Rs.18,45,470/- u/s 69 as investment in residential house property purchased from U.P.Awas Vikas Parishad disallowing payment received by the appellant

by means of Demand Draft of Rs.10,00,000/- from a friend of the appellant and also disallowing investment of Rs.8,45,470/- from old savings of the appellant. The addition of Rs.18,45,470/- is arbitrary and without considering full facts of the case therefore liable to be deleted.

4. Any other ground raised at the time of hearing of the appeal in accordance with law.”

2. The present appeal is barred by limitation for 312 days. The assessee has filed application seeking condonation of delay in filing the present appeal. The Ld. Counsel for the assessee reiterated the submissions as made in the application seeking condonation of delay and also the contents of the supporting affidavit. The Ld. Counsel for the assessee submitted that the assessee and his wife Smt Mala Bajpai was sick and under gone surgeries. The assessee's wife is a heart patient and a serious cardiac surgery of inserting stent into her heart arteries was conducted by the doctors. Likewise, the assessee himself undergone hernia surgery in May 2025 and thereafter he was advised complete bed rest. Therefore, due to medical reasons, the appeal could not be filed within the prescribed time. He further contended that the delay is neither deliberate nor intended to cause any prejudice to the Revenue. He placed reliance on the judgment of the Hon'ble Supreme Court rendered in the case of Collector of Land Acquisition Vs. MST. Katiji & Ors 167 ITR 471 (SC).

3. On the other hand, the Ld. Departmental Representative for the Revenue opposed the submissions and contended that the assessee ought to have filed the appeal within the prescribed time. It was further submitted that the facts of the case do not warrant for taking a liberal view in the matter.

4. I have heard the rival submissions and perused the materials available on record. It is stated by the Ld. Authorized Representative for the assessee that the delay occurred in filing

the present appeal due to a medical exigency, an affidavit is also filed in this regard. Looking to the facts and circumstances of the present case and the statement made on affidavit by the assessee, I am of the view that there was reasonable cause for the delay in filing the present appeal. I, therefore, respectfully following the judgment of the Hon'ble Supreme Court in the case of Collector of Land Acquisition Vs. MST. Katiji & Ors 167 ITR 471 (SC) hereby condone the delay and admit the appeal for hearing on merits.

5. The facts in brief are that the assessment order dated 27.03.2023 was passed by the Assessing Officer ("AO", for short) u/s 147 read with section 144B of the Income Tax Act, 1961 ("Act", for short) whereby the assessee's total income was determined at Rs.23,99,640/- as against returned income of Rs.5,54,170/-. In the assessment order, addition of Rs.18,45,470/- on account of unexplained investment u/s 69 of the Act. Aggrieved by this, the assessee preferred appeal before the Ld. Commissioner of Income Tax Appeal [CIT(A)], who dismissed the appeal of the assessee. Now the assessee is in appeal before this Tribunal.

6. At the outset, the Ld. Counsel for the assessee has taken multiples grounds including the grounds that adequate opportunity of being heard to the assessee was not provided by the Ld. CIT(A). Apropos to the grounds of appeal, Ld. Counsel for the assessee contended that the authorities below did not appreciate the facts in right perspective. Further, he contended that the assessment framed under section 147 of the Act is without any basis and without proper appreciation of the entire facts on record. Therefore, he submitted that under these facts the assessment order deserves to be quashed.

7. On the other hand, the Ld. Departmental Representative (DR) opposed the submission and supported the orders of the lower authorities.

8. Heard the Ld. Representatives of the parties. I find that the Assessing Authority had not given sufficient opportunity to the assessee and the Ld. CIT(A) as well failed to advert to the grounds taken by the assessee. Therefore, considering the totality of the facts and the material placed before me, to sub-serve the principle of natural justice and to be fair with both the parties, deem it necessary and expedient under the facts of the present case to set aside the impugned orders and restore the assessment to the file of the Assessing Officer. The AO is hereby directed to consider submissions and evidences; as furnished by the assessee in support of its claim and verify the veracity of such claim. Therefore, the AO would frame the assessment afresh in accordance with law. The assessee is directed not to seek adjournment without any reasonable cause. The grounds raised in the appeal are allowed for statistical purposes

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

Order pronounced in the open Court on 27/03/2026.

Sd/-

[कुल भारत]

[KUL BHARAT]

उपाध्यक्ष/VICE PRESIDENT

DATED: 27/03/2026

Vijay Pal Singh, (Sr. PS)

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. DR
5. Guard File

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