

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, AHMEDABAD**

**BEFORE: SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER
AND
Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 2513/Ahd/2025
(निर्धारण वर्ष / Assessment Year : 2011-12)

Late Mr. Maheshbhai Thakorbbhai Patel through Legal heir Jayaben M. Patel C/o. JHS & Associates LLP, Chartered Accountants, 4 th Floor, Leela Chambers, Notus Pride IT Park, Sarabhai Compound, Vadiwadi, Vadodara, Gujarat - 390023	बनाम/ Vs.	Income Tax Officer Ward 1(2)(3), Vadodara Present Jurisdictional AO – Ward 1(2)(1), Vadodara
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AUIPP9572G		
(Appellant)	..	(Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Viranch Modi, AR
प्रत्यर्थी की ओर से/Respondent by :	Shri Abhijit, Sr.DR

Date of Hearing	17/03/2026
Date of Pronouncement	10/04/2026

(आदेश)/ORDER

PER ANNAPURNA GUPTA, AM:

The present appeal has been filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (hereinafter referred to as “NFAC”), Delhi

(hereinafter referred to as “CIT(A)”) dated 22.04.2025 passed under Section 250 of the Income Tax Act, 1961 (hereinafter referred to as the “Act”) and relates to Assessment Year (A.Y.) 2011-12.

2. The appeal is delayed for filing before us by 170 days. The legal heir of the assessee Mrs. Jayaben Maheskumar Patel has filed an application and has adduced reasons for the delay by way of duly sworn affidavit stating that she was a senior citizen and had lost her husband (assessee) in 2018 and, since then and for a very long period thereafter, she was residing outside the country in USA. Being single senior citizen residing outside India, she was unaware of the income tax proceedings and became aware of the passing of the order of the Ld. CIT(A) in late April 2025. That since she was not familiar with the steps to be taken upon receiving the order and more importantly since additions to the income of her husband had been made on the basis of investments made by him during the year and or deposits in his bank account, she was trying to get the bank account details which since they pertained to a very old period i.e. for A.Y. 2011-12 were not being made available to her by bank authorities / officials stating that it would take a lot of time to provide the same to the assessee being very old records. For the aforesaid reasons, the filing of the appeal was delayed by 170 days, she contended.

3. Before us, Ld. Counsel for the assessee further contended that they are now in possession of bank accounts of the assessee, which were considered by the AO for framing assessment and making addition on account of alleged deposits therein and investment made therefrom, amounting in all to Rs.54,90,000/-. Ld. Counsel for the assessee contended that there were no transactions carried out by the assessee in the impugned bank accounts during the impugned assessment year. Copies of the said bank accounts were placed before us. He, therefore, pleaded that since there was sufficient cause for the delay in filing of the present appeal before us and grave prejudice would be caused to the assessee if the appeal is not entertained, the delay, he pleaded, be condoned.

4. Ld. DR opposed the contention of the assessee before us.

5. Having heard the rival submissions, we are inclined to condone the delay of 170 days in the filing of the present appeal before us. We find sufficient cause to have been adduced by the legal heir of the assessee for the delay in filing of the same. The delay being attributed to the fact that the matter related to her husband, emanating from banking transactions carried out many years back in 2011-12, which details were difficult to collect from the bank and she being a senior citizen residing singly outside India unaware of the technicalities of tax laws.

6. The Ld. Counsel for the assessee has also pointed out that even on facts, the assessee had a good case, since, the bank statement of the assessee did not reveal any investments made during the year nor any deposits made in the same, which were the additions made in the hands of the assessee. In view of the same, finding sufficient cause adduced by the assessee and keeping the interest of justice in mind, we condone the delay of 170 days in the filing of the present appeal before us.

7. Coming to the order passed by the Ld. CIT(A), we find that the Ld. CIT(A) has dismissed the assessee's appeal as non-maintainable not condoning the delay of 20 days in the filing of the appeal before him. Considering the circumstances of the case narrated above before us, wherein, the assessee had expired during the pendency of the assessment proceedings itself and the matter was being taken up by his legal heir i.e. his wife who has narrated her peculiar circumstances in which it was difficult for her to react immediately in time before the passing of the assessment order, we are of the view that the delay in the filing of the appeal before the Ld. CIT(A) of 20 days has been sufficiently explained and we condone the same. Further, noting the fact that the assessment order was also ex-parte order and additions made related to transactions carried out from the said bank account and the Ld. Counsel has stated to be in possession of the bank account of the assessee, which he contended revealed no transaction during the impugned year, we are of the view that the matter needs

reconsideration by the AO. We, accordingly, restore the issue back to the file of the AO to consider the evidences now filed by the assessee and thereafter decide the issue in accordance with law. we may add that the assessee be granted due opportunity of hearing.

8. The appeal of the assessee is allowed for statistical purposes.

This Order pronounced on 10/04/2026

Sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Ahmedabad; Dated 10/04/2026

S. K. SINHA

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आदेश की प्रतिलिपि अद्येषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिलिपि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

Sd/-

(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad