

**आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**INDORE BENCH, INDORE**  
**BEFORE SHRI B.M. BIYANI, ACCOUNTANT MEMBER**  
**AND**  
**SHRI PARESH M. JOSHI, JUDICIAL MEMBER**

**ITA No.927/Ind/2025**  
**Assessment Year:2011-12**

Haseena Begum, 32 Yaseen Mahel, Hawa Mahal Road Peer Gate Bhopal (Assessee/Appellant)	<b><u>बनाम/</u></b> <b>Vs.</b>	ITO-4(1), Bhopal (Revenue/Respondent)
<b>PAN: AIOPB2877J</b>		
Assessee by	Shri Ashish Goyal & Shri N.D. Patwa, ARs	
Revenue by	Shri Ashish Porwal, Sr. DR	
Date of Hearing	15.04.2026	
Date of Pronouncement	17.04.2026	

**आदेश / O R D E R**

**Per B.M. Biyani, A.M.:**

Feeling aggrieved by order of first-appeal dated 17.01.2024 passed by learned Commissioner of Income-Tax (Appeals)-Addl/JCIT(A)-1, Jaipur ["CIT(A)"] which in turn arises out of assessment-order dated 26.11.2018 passed by learned ITO-4(3), Bhopal ["AO"] u/s 144 r.w.s. 147 of Income-tax Act, 1961 ["the Act"] for Assessment-Year ["AY"] 2011-12, the assessee has filed this appeal on the grounds as mentioned in Form No. 36 (Appeal Memo).

2. The registry has informed that the present appeal is delayed and therefore time-barred. The assessee has filed an application/affidavit for condonation of delay; the same is scanned and re-produced for an immediate reference:

**माननीय आयकर अपीलीय अधिकरण के समक्ष,**  
**इंदौर पीठ, इंदौर**  
**विलंब क्षमा याचिका**

करदाता : हसीना बेगम, भोपाल  
अपील संख्या : ITA 927/IND/2025  
आकलन वर्ष : 2011-12

**“मान्यवरों से निवेदन है”**

1. यह कि, अपीलकर्ता यह निवेदन करता है कि माननीय आयकर आयुक्त (अपील) का आदेश दिनांक 17.01.2024 का है। अपीलकर्ता को दिनांक 17.03.2024 तक अपील दायर करनी आवश्यक थी। तथापि, अपील दिनांक 18.10.2025 को दायर की गई, जिसके परिणामस्वरूप 580 दिनों की देरी हुई। अपील दायर करने में हुआ यह विलंब नीचे उल्लिखित कारणों से हुआ।
2. यह कि, अपीलकर्ता एक (59 वर्ष) एवं गृहिणी है और वह अधिक शिक्षित नहीं है। अतः अपनी अशिक्षा के कारण वह विधि के प्रावधानों से अनभिज्ञ है। वह तकनीकी रूप से भी अधिक दक्ष नहीं है। आदेश पोर्टल तथा ईमेल आईडी पर भेजा गया था, परंतु ज्ञान एवं मार्गदर्शन के अभाव में अपीलकर्ता को यह जानकारी नहीं हो सकी कि उसके विरुद्ध आदेश पारित किया जा चुका है।
3. यह कि, अपीलकर्ता, हसीना बेगम, उक्त अवधि के दौरान अपने चिकित्सकीय उपचार में व्यस्त थीं। वह हार्ट की बीमारी और पाईल्स (जिसका आपरेशन भी पूर्व में हो चुका है) से पीड़ित थीं, जिसके कारण उन्हें निरंतर चिकित्सकीय परामर्श, जांच एवं उपचार कराना आवश्यक था तथा समय-समय पर चिकित्सक से तत्काल परामर्श लेना पड़ता था। इस संबंध में चिकित्सकीय प्रमाण पत्र संलग्न है। अतः खराब स्वास्थ्य एवं वृद्धावस्था के कारण वह अपने वर्तमान चार्टर्ड अकाउंटेंट, जो माननीय CIT(A) के समक्ष कार्यवाही का संचालन कर रहे थे, के साथ समुचित समन्वय स्थापित नहीं कर सकीं। फलस्वरूप, आवश्यक समन्वय के अभाव में माननीय महोदय के समक्ष अपील प्रस्तुत करने में विलंब हुआ।
4. यह कि, उपरोक्त चिकित्सीय स्थिति के कारण अपीलकर्ता शारीरिक पीड़ा, सीमित गतिशीलता तथा चिकित्सकीय परामर्श के अधीन थीं, जिसके चलते वह विधिक कार्यों पर ध्यान देने एवं वर्तमान अपील समय पर दाखिल करने हेतु आवश्यक कदम उठाने में असमर्थ थीं। स्वास्थ्य में सुधार होते ही तथा परामर्श प्राप्त होने पर, अपीलकर्ता ने बिना किसी और विलंब के वर्तमान अपील दाखिल करने के लिए तत्परता से आवश्यक कदम उठाए।
5. यह कि, यदि इस विलंब को क्षमा नहीं किया गया, तो करदाता अपने किसी भी दोष के बिना न्याय से वंचित हो जाएंगी। साथ ही, न्याय का महत्वपूर्ण उद्देश्य बाधित होगा। यह निवेदन किया जाता है कि इसमें कोई लापरवाही, निष्क्रियता या सच्चाई की कमी नहीं थी।
6. यह कि, आगे प्रस्तुत किया जाता है कि कोई भी पक्ष अपने स्वयं के विलंब से लाभान्वित नहीं होता। विलंब केवल अज्ञानता के कारण हुआ था। अतः, विलंब को कृपया माफ़ किया जाए, क्योंकि यदि विलंब को माफ़ नहीं किया गया तो करदाता को गंभीर हानि पहुँचेगी।
7. न्याय के हित में यह प्रार्थना की जाती है कि माननीय न्यायालय उक्त विलंब को क्षमा करने की कृपा करें।

**सादर प्रस्तुत**

**हसीना बेगम**  
**(शपथ ग्रहीता)**

3. The averments made by assessee in above affidavit/application, which are self-explanatory and which do not require repetition, were discussed and the Ld. DR for revenue does not have any objection if the bench condones delay and accordingly left it to the wisdom of bench. We have considered the explanation advanced by assessee and in absence of any contrary fact or material on record, the assessee is found to have a "sufficient cause" for delay in filing present appeal. We find that section 253(5) of the Act empowers the ITAT to admit an appeal after expiry of prescribed time, if there is a "sufficient cause" for not presenting appeal within prescribed time. It is also a settled position by Hon'ble Supreme Court in ***Collector, Land Acquisition Vs Mst. Katiji and others 1987 AIR 1353, 1987 2 SCC 387*** that whenever substantial justice and technical considerations are opposed to each other, the cause of substantial justice must be preferred by adopting a justice-oriented approach. Thus, taking into account the facts of case, the provision of section 253(5) and the decision of Hon'ble Supreme Court, we take a judicious view, condone delay, admit appeal and proceed with hearing.

4. The background facts leading to present appeal are such that the assessee-individual filed return of income of AY 2011-12 declaring a total income of Rs. 1,57,600/- which was assessed. Subsequently, on the basis of information available in AIR revealing that the assessee deposited cash of Rs. 11,50,000/- in a/c with Central Bank of India, the AO issued notice dated 28.03.2018 to re-open case of assessee u/s 147. However, the assessee

remained non-compliant. The AO thereafter issued multiple notices u/s 142(1) but still the assessee remained non-compliant. Finally, the AO issued a show-cause notice u/s 144 and made service through speed-post and inspector of department but still the assessee remained non-complaint. Ultimately, the AO completed assessment u/s 144 after making an addition of Rs. 11,50,000/- on account of unexplained deposit in bank a/c. Aggrieved, the assessee carried matter in first-appeal but could not represent, therefore the CIT(A) did not grant any relief. Still aggrieved, the assessee has come in next appeal before us.

5. Ld. AR made a straightforward submission that the assessee, being a lady and not aware of tax proceedings, could not participate before AO during assessment-proceeding, which led the AO to make ex-parte assessment u/s 144. During first appellate proceeding also, the assessee sought adjournments on two occasions but, however, could not make representation before CIT(A), which led the CIT(A) to pass ex-parte order approving AO's order. He submitted that the AO has made addition of Rs. 11,50,000/- on account of unexplained deposit in bank a/c but the assessee has collected required evidences to explain the source of deposits. He prayed that in the interest of justice, one more opportunity be given to assessee by way of restoring this matter at the level of Ld. AO for a *de novo* adjudication. He acknowledged that the assessee shall definitely make a proper and effective representation before Ld. AO.

6. The Ld. DR for revenue, though not opposing the prayer of the assessee for restoration, submitted that the assessee had remained non-compliant before both of the lower-authorities despite ample opportunities given. He pointed out that the AO served notices upon assessee through speed post as well as inspector service. It was, therefore, submitted that while restoring the matter, appropriate directions may be issued to ensure strict compliance by the assessee including imposition of suitable cost.

7. In view of above submissions of parties; having regard to the principle of natural justice and also bearing in mind that no prejudice would be caused to revenue if the present matter is restored at the level of Ld. AO, we remand this matter back to the file of Ld. AO for adjudication afresh, at the risk and responsibility of assessee. The Ld. AO shall give necessary opportunity of hearing to assessee and pass an appropriate order uninfluenced by his earlier order. The assessee is also directed to remain vigilant and ensure participation in the hearings as may be fixed by Ld. AO without seeking unnecessary adjournments failing which the Ld. AO shall be at liberty to proceed in accordance with law.

**8. However, we find that the assessee has remained non-responsive before AO despite service of notices through speed post and inspector of department. Further, the assessee has also remained non-participative despite adjournments granted by CIT(A). Therefore, in order to offset the revenue's efforts in dealing assessee's case, we impose a cost of Rs. 5,000/- to be paid by assessee to Income-tax**

Department through appropriate challan. The assessee shall submit a copy of duly paid challan to AO during the proceeding of fresh adjudication and shall not claim any credit or refund of such payment.

9. Resultantly, this appeal is allowed for statistical purpose, subject to payment of cost by assessee as mentioned above.

Order pronounced in open court on 17/04/2026

Sd/-

(PARESH M. JOSHI)  
JUDICIAL MEMBER

Sd/-

(B.M. BIYANI)  
ACCOUNTANT MEMBER

**Indore**

दिनांक /Dated : 17/04/2026

Patel/Sr. PS

Copies to: (1) The appellant  
(2) The respondent  
(3) CIT  
(4) CIT(A)  
(5) Departmental Representative  
(6) Guard File

By order  
Sr. Private Secretary  
Income Tax Appellate Tribunal  
Indore Bench, Indore