

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "ए", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
" A " BENCH, AHMEDABAD

BEFORE SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

आयकर अपील सं./ITA No.395/Ahd/2026
निर्धारण वर्ष /Assessment Year : 2017-18

Meenaben Vishnubhai Patel C-17, Sukhdham Flats Nr. Vallabh Park D Cabin, Sabarmati Ahmedabad - 380 005	बनाम/ V/S	The ITO Ward-2(1)(2) Ahmedabad - 380 015
स्थायी लेखा सं./PAN: AFRPP 4031 Q		
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
Assessee by :		Shri Hersh Jani, AR
Revenue by :		Shri Girish Parihar, Sr.DR

सुनवाई की तारीख/Date of Hearing : 18/03/2026
घोषणा की तारीख /Date of Pronouncement: 23/03/2026

आदेश/ORDER

PER ANNAPURNA GUPTA, ACCOUNTANT MEMBER:

The present appeal has been preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'CIT(A)'] dated 17/12/2025 passed u/s.250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the Assessment Year (AY) 2017-2018.

2. At the outset itself, the Ld. Counsel for the assessee contended that the Ld. CIT(A) had dismissed the assessee's appeal treating it as non-maintainable by not condoning the delay in filing the appeal before him of

153 days. He pointed out that the assessee had adduced sufficient cause for the delay in filing the appeal before the Ld. CIT(A) and drew our attention to the relevant portion of the CIT(A)'s order reproducing the same in paragraph No.2.2 as under:

"2.2 The appellant has requested for the condonation in delay in filing of the appeal and has submitted his reply alongwith Form No.35 which is as under:-

The appellant is a senior citizen aged above 65 years. She was not aware that proceedings under section 147 had been initiated in her case. Also the address mentioned on the Income Tax Portal was inactive, and therefore she did not receive any physical notices. Additionally, being non-tech-savvy, she was not aware of any email communication that may have been sent by the department.

Due to these reasons, the appellant was unable to respond to the notices issued during the reassessment proceedings, which ultimately led to the passing of an ex-parte order under section 147 read with section 144. The appellant came to know about the assessment order only recently, upon which she immediately appointed a tax consultant and filed the present appeal.

There was no malafide intention on the part of the appellant in failing to respond to the notices or in delaying the appeal. The delay is due to genuine circumstances, and in the interest of natural justice, the delay may kindly be condoned and the appellant may be granted an opportunity of being heard."

2.1. Referring to the same Ld.Counsel for the assessee pointed out that the assessee was a lady senior citizen and was not aware of the proceedings u/s.147 of the Act, initiated in her case. That the address mentioned in the Income Tax Portal was inactive and she did not receive any physical notice also. Being non-tech-savvy she was not aware of any e-mail communication sent by the Department. Therefore, she was completely unaware about the assessment proceedings which were ultimately concluded by passing an assessment order *ex-parte* and only when she became aware of the same, she immediately appointed a Tax Consultant and filed the present appeal.

2.2. The Ld. Counsel for the assessee further drew our attention to Paragraph No.2.3 of CIT(A)'s order, wherein the assessee further explained the reasons for the delay elaborating that she (assessee) came to know about the assessment order only when her nephew checked her phone and noticed a message from the Income Tax Department. That, immediately thereafter she approached the Tax Consultant and filed the appeal before the CIT(A).

2.3. The Ld. Counsel for the assessee further pointed out that the assessee was non-filer of income-tax return and, therefore also was not aware with the technicalities of income-tax proceedings. He contended that the *ex-prate* assessment order and the dismissal of the assessee's appeal by the Ld. CIT(A) had resulted in an addition of Rs.72,20,000/- being made and confirmed to her income, which in any case, was grossly unfair since the assessee had no occasion to present her case and her point of view on the issue involved. The Ld. Counsel for the assessee referred to the assessment order and pointed out that the addition of Rs.72,20,000/- had been made on account of sale of immovable property in which the Assessing Officer (AO) noted that the assessee had 1/5th share. That accordingly the 1/5th portion of the entire consideration received on the sale of property amounting to Rs.72,20,000/- was subject to tax in her hands. The Ld. Counsel for the assessee contended that the fact of the matter was that the assessee was only a confirming party to the transaction and not a co-owner of the property and the entire profits and sale consideration was received by her brother alone. That there was no occasion for any amount of capital gain to be taxed in her hands. He, therefore pleaded that in the interest of justice, the assessee be given one opportunity to present all the facts of the case and requested the matter be restored to the file of the AO.

3. On the other hand, the Ld. DR vehemently objected to the above contention of the Ld. Counsel for the assessee, pointing out that the Ld. CIT(A) had rightly noted the assessee to have not adduced any sufficient cause for the delay in filing the appeal before the Ld. CIT(A) and, therefore, the appeal had been rightly dismissed as non-maintainable by the Ld. CIT(A).

4. We have heard both the parties and perused the material available on record. The short issue for our consideration is whether the Ld. CIT(A)'s order not condoning the delay in filing the appeal before him was justified or not. We are not in agreement with the findings of the Ld. CIT(A) on this count.

4.1. Considering the facts of the case of the assessee being a lady, a senior citizen and non-filer of the return of income, her explanation that she was totally unaware of the technicalities of the income-tax proceedings and also of the technology used cannot be said to be outrightly false or untrue and merited consideration. Her reason for the delay in filing the appeal cannot be rejected as not sufficiently explaining the delay in filing the appeal. No laxity can be attributed to the assessee in the circumstances as described above. Moreover, the assessee a non-filer of the return has been burdened with her income being assessed at Rs.72,20,000/-, that too exparte, when the fact is that she has been non-filer of return all throughout earning no taxable income at all. Ld. Counsel for the assessee has demonstrated that the assessee has a fair case on this issue. Therefore, in the interest of justice and noting that sufficient cause has been adduced by the assessee for the delay in filing the appeal before the Ld. CIT(A), we condone the said delay and restore the

issue to the file of the Assessing Officer to adjudicate the matter afresh, after providing due opportunity of hearing to the assessee.

5. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the Open Court on 23/03/2026.

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

**Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER**

अहमदाबाद/Ahmedabad, दिनांक/Dated 23/03/2026

टी.सी.नायर, व.नि.स./T.C. NAIR, Sr. PS

True Copy

आदेश की प्रतिलिपि अग्रेषित/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)- (NFAC), Delhi
5. विभागीय प्रतिनिधि,आयकर अपीलीय अधिकरण ,राजकोट/DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad