IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR 'SMC' BENCH, NAGPUR

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.55/NAG/2026
Assessment Year : 2020-21

Renuka Yogesh Shukla, Ward No 4, State Bank Road, Near Sai Krupa Bhavan, Wani-445304, Maharashtra PAN: DRMPS8385C	Vs.	Income Tax Officer, Ward-1, Yavatmal
Appellant		Respondent

Appellant by	:	Shri Naresh Jakhotai (through Virtual)
Respondent by	:	Shri Surjit Kumar Saha (Virtual)
Date of hearing	:	13.03.2026
Date of pronouncement	:	25.03.2026

आदेश / ORDER

The captioned appeal at the instance of assessee pertaining to A.Y. 2020-21 is directed against the order dated 18.11.2025 framed by National Faceless Appeal Centre, Delhi (NFAC) arising out of Assessment Order dated 21.03.2025 passed u/s. 147 r.w.s.144B of the Income Tax Act, 1961 (in short 'the Act').

2. I have heard the rival contentions and perused the record placed before me. I observe that the assessee is an individual and assessment for A.Y.2020-21 framed on 21.03.2025 making addition of Rs.15,17,585/- to the returned income at Rs.3,18,850/- and income assessed at Rs.18,36,435/-. Thereafter, assessee preferred appeal before ld.CIT(A) but there is a delay of 129 days. The reasons for delay have been provided by the assessee in the application appearing on pages 5 and 6 of the impugned order. Ld.CIT(A) has not condoned

the delay. I however considering the reasons mentioned in the application for condonation of delay and also observing that the assessee is living in a rural and backward area find that the delay is neither deliberate nor intentional. Taking liberal approach the placing reliance on the judgments of Hon'ble Apex Court in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors. reported in (1987) 2 SCC 107* and in the case of *Inder Singh Vs. State of Madhya Pradesh judgment dated 21.03.2025 (2025 INSC 382)* condone the delay in filing the appeal before ld.CIT(A).

3. Since ld.CIT(A) has not dealt with the issues on merit, the issues in the instant appeal deserves to be remitted back to the file of ld.CIT(A) for *denovo* adjudication. In view thereof, without dwelling into merits of the case, the issues raised in the instant appeal are remitted back to the file of ld.CIT(A) with a direction to adjudicate the appeal of the assessee on merits of the case as contemplated u/s.250(6) of the Act. Needless to mention that ld.CIT(A) in the set aside proceeding shall provide reasonable opportunity to the asseseee and consider the documents/evidences to be filed by the assessee. Assessee is also directed to remain vigilant and make satisfactory compliance to the notice(s) of hearing issued by ld.CIT(A) and should refrain from taking adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 25th day of March, 2026.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Nagpur/ **दिनांक** / Dated : 25th March, 2026.
Satish

<u>आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :</u>

1. **अपीलार्थी** / The Appellant.
2. **प्रत्यर्थी** / The Respondent.
3. The Pr. CIT concerned.
4. **विभागीय प्रतिनिधि**, **आयकर अपीलीय अधिकरण**, **नागपुर SMC बेंच, नागपुर** / DR, ITAT, "Nagpur SMC Bench, Nagpur
5. **गार्ड फ़ाइल** / Guard File.

आदेशानुसार / BY ORDER,

// True Copy // Assistant Registrar,
आयकर अपीलीय अधिकरण, **नागपुर/** ITAT, Nagpur