

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL
CHANDIGARH BENCH, 'B', CHANDIGARH

BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER &
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER

आयकर अपील सं./ **ITA No. 296/CHD/2025**

निर्धारण वर्ष / Assessment Year : 2015-16

Sukhjit Kaur, Vill Suleman Shikoh Bhallian, Chamkaur Sahib, Rupnangar, Punjab 140111	बनाम Vs.	The ITO, Ward 2(2), Ropar
स्थायी लेखा सं./ PAN NO: EDSPK0179R		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

(PHYSICAL HEARING)

निर्धारिती की ओर से/Assessee by : Sh. Parikshit Aggarwal, CA
राजस्व की ओर से/ Revenue by : Dr. Ranjit Kaur, Addl. CIT, Sr. DR

सुनवाई की तारीख/Date of Hearing : 06.01.2026
उद्घोषणा की तारीख/Date of Pronouncement : 19.01.2026

आदेश/Order

Per Krinwant Sahay, AM :

Appeal in this case has been filed by the assessee against the order dated 14.08.2024 passed by the Ld. CIT(A), National Faceless Appeal Centre (NFAC), Delhi.

2. The grounds raised are as under:-

1. *That on facts, circumstances and legal position of the case, Worthy CIT(A), NFAC in*

Appeal no. NFAC/2014-15/10224000 has erred in passing order dtd. 14.08.2024 in contravention of provisions of S. 250 of the Income Tax Act, 1961 (hereinafter referred to as "Act").

- 2. That on facts, circumstances and legal position of the case, Worthy CIT(A) has erred in confirming the actions of Ld. AO in initiating, continuing and then concluding the impugned assessment u/s 148 and hence the impugned assessment order deserves to be quashed.*
 - 3. That on facts, circumstances and legal position of the case, Worthy CIT(A) has erred in confirming the addition made by the Ld. AO of Rs. 67,60,000/- u/s 69 on account of alleged unexplained investments made in purchase of property.*
 - 4. That on facts, circumstances and legal position of the case, the orders passed by Ld. AO and then by Worthy CIT(A) deserves to be quashed since the same have been passed without affording reasonable opportunity of being heard to the appellant.*
 - 5. That the appellant craves leave for any addition, deletion, or amendment in the grounds of appeal on or before the disposal of the same.*
3. The Registry has pointed out that there is a delay of 119 days in filing of the appeal before the Tribunal. The Counsel of the Assessee has filed an application along with Affidavit on behalf of

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Account Reference : NEWIMPACC (SV) pb7004404/ ROOPNAGAR/ PB-RP
Unique Doc. Reference : SUBIN-PBPB700440427446040903477X
Purchased by : SUKHJIT KAUR
Description of Document : Article 4 Affidavit
Property Description : Not Applicable
Area of Property : Not Applicable
Consideration Price (Rs.) : 0
(Zero)
First Party : SUKHJIT KAUR
Second Party : Not Applicable
Stamp Duty Paid By : SUKHJIT KAUR
Stamp Duty Amount(Rs.) : 50
(Fifty only)
Social Infrastructure Cess(Rs.) : 0
(Zero)
Total Stamp Duty Amount(Rs.) : 50
(Fifty only)

RTI

Subject: Case

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AFFIDAVIT

I, Sukhjot Kaur, (herein referred to as the "assessee") d/o Sh. Sukhdev Singh, r/o Vill. Suleman Shikoh, Bhallian, Chamkaur Sahib, Punjab do hereby solemnly affirm and declare as under:

1. That my PAN No. is EDSPK0179R.
2. That my permanent address is Vill. Suleman Shikoh, Bhallian, Chamkaur Sahib, Punjab.
3. That the present case relates to assessment framed u/s 147 r.w.s 144 r.w.s 144B vide order of Ld. AO dtd. 17.03.2023 against which appeal was filed before Worthy CIT(A) which was dismissed vide order dtd. 14.08.2024. The due date of filing the appeal before the Hon'ble ITAT was 15.10.2024, however the appeal was actually filed on 27.02.2025, i.e. with a delay of 119 days beyond the prescribed limitation period.
4. That regarding the reason for delay in filing the subject appeal before the Hon'ble ITAT, it is most respectfully submitted that:
 - a. The assessee's spouse (Mr. Kamaldeep Singh) was seriously ill. He had suffered an accidental blunt injury to the spine, subsequent to which he had been experiencing continuous backache along with complaints of epigastric pain. Owing to this, the assessee was continuously remained engaged in providing care and assistance during the prolonged treatment period as well as the subsequent follow-up treatment involving repeated medical check-ups. This severely affected her ability to track statutory notices or digital communications or even to contact her counsel.
 - b. Further, during the same period, the assessee's son (Mr. Karamveer Singh) was also suffering from high fever for a long time, epigastric pain, and episodes of vomiting, which required constant medical attention. This added to the family's preoccupation with medical treatment and further contributed to the delay in filing the appeal. **Copy of medical records of spouse and son of the assessee are enclosed herewith.**

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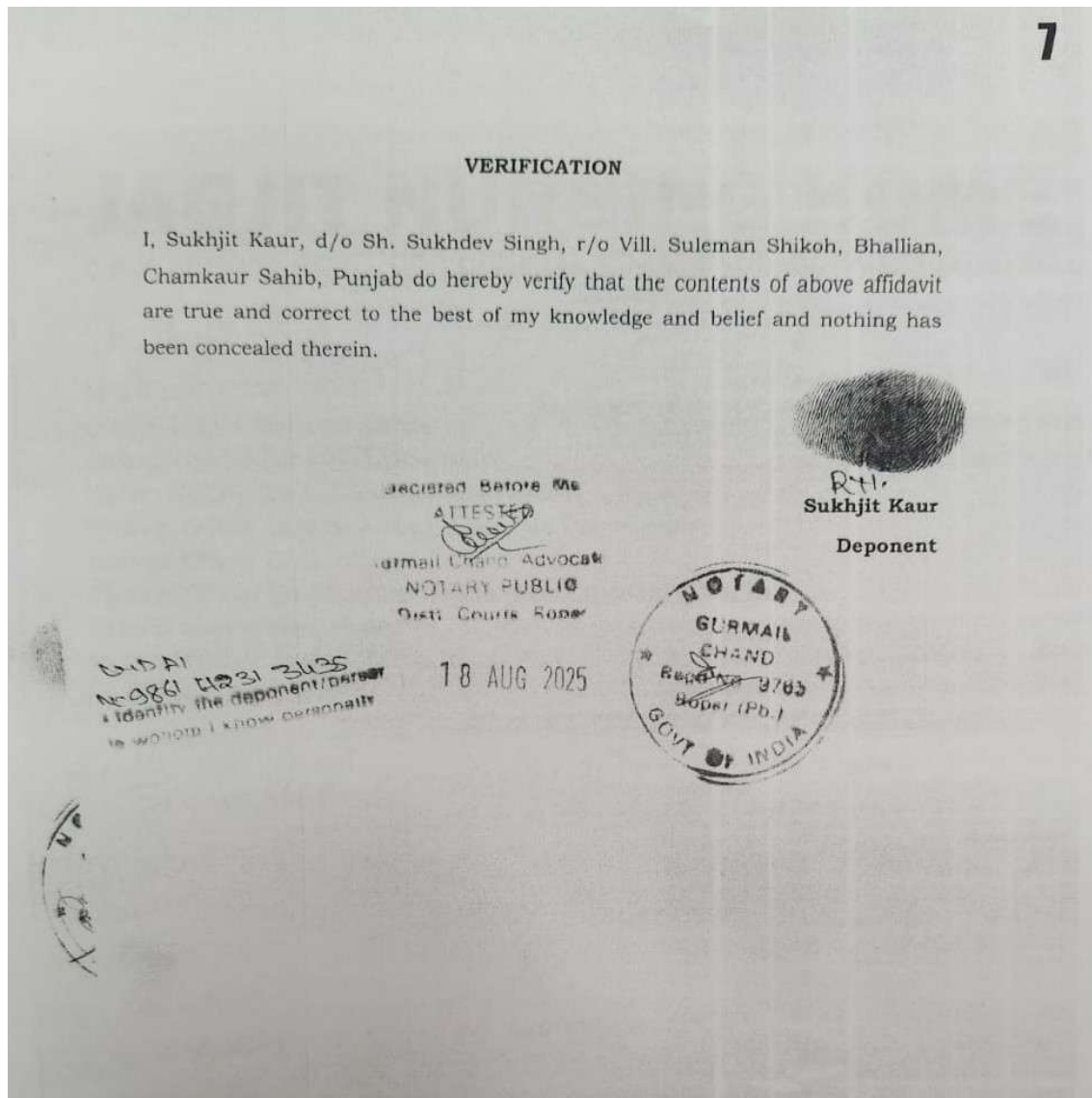
RTI
Sukhjot Kaur

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- c. In consequent to the prolonged medical condition of both assessee's spouse and son, she was unable to monitor her email correspondence or any other tax-related communications, which led to the inadvertent delay in filing of the appeal. Further, none of the notices or even the order passed by and Worthy CIT(A) was served physically.
5. That the assessee later came to know through her counsel that an adverse order had been passed by the Worthy CIT(A). However, by the time she gained this knowledge, the stipulated period for filing the appeal before the Hon'ble ITAT had already elapsed.
6. That the delay in filing the appeal is neither willful nor due to negligence, but solely on account of genuine medical reasons faced by the appellant's family. Owing to these unavoidable medical hardships, the appellant could not gain timely knowledge of the notices, which ultimately resulted in the passing of the impugned ex-parte order dated 14.08.2024. The said order came to the knowledge of the appellant only at a much later stage, and therefore the delay is purely attributable to circumstances beyond the appellant's control.
7. That the delay caused was totally unintentional and bona-fide on part of the assessee. As regards the reason of non-filing of written arguments/submission before the Worthy CIT(A), it is most respectfully submitted that the non-compliance was neither willful nor indicative of disinterest in taking up the appeal.
8. That in the light of above facts and more so in the interest of natural justice, it is prayed that the delay of 119 days in filing of the appeal may please be condoned.



RST
Sukhjot Kaur
Deponent



4. We have considered the reasons given in the Application / Affidavit and keeping in view the facts and circumstances mentioned therein, we are inclined to condone the delay.

5. The ld. DR did not have any objection for condonation of delay. Accordingly, the delay in filing of the appeal is hereby condoned and we proceed to decide the appeal on merit.

6. At the very outset, it has been submitted before the Bench that the assessment order passed by the Assessing Officer and the appellate order passed by the CIT(A) are ex-parte order without giving any finding on merit.

7. Per contra, the ld. DR relied on the orders of the authorities below.

8. We have considered the findings given by the authorities below and the arguments made by the ld. Counsel for the Assessee as well as the ld. DR.

9. We find that the Assessing Officer has passed the appellate order ex-parte. Therefore, the Assessee could not file details required by the Revenue before the authorities below. The Ld. CIT(A) has not passed the appellate order on merits on the basis of material available on record. Therefore, keeping in view the element of natural justice, we are inclined to remand it back to the file of the CIT(A) to re-adjudicate the case on merit on the basis of

material available on record. In view of this, the impugned order of the CIT(A) is set aside and the matter is restored to the file of the CIT(A) for decision afresh. Needless to say, that the ld. CIT(A) will give proper opportunity to the Assessee to present her case and to furnish necessary evidences and details. The Assessee is also directed to present her case before the Ld. CIT(A) as and when called for and will not contribute in unnecessary delay in the hearing of the appeal.

10. In the result, the appeal of the Assessee stands allowed for statistical purposes.

Order pronounced on 19.01.2026.

Sd/-

Sd/-

(LALIET KUMAR)
Judicial Member

(KRINWANT SAHAY)
Accountant Member

“आर.के.”

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

सहायक पंजीकार/ Assistant Registrar