IN THE INCOME TAX APPELLATE TRIBUNAL,
JAIPUR BENCHES, "SMC" BENCH, JAIPUR

BEFORE SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER
&
SHRI T. R. SENTHIL KUMAR, JUDICIAL MEMBER

ITA No. 1101, 1102 and 1103/JPR/2025
(Assessment Year: 2013-14)

Pinki Rani W/o Fakir Chand Pandit Mohalla Chack No. 1 Sikari Nagar, Deeg, Bharatpur, Bharatpur-321024	Vs.	ITO, Ward-1, Bharatpur
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: DMGPR 3478 N		
Appellant	..	Respondent

Appellant by :	Shri Shrawan Kr. Gupta, Adv.
Respondent by :	Mrs. Arti Rawat, JCIT

Date of Hearing	13.10.2026
Date of Pronouncement	16.10.2026

O R D E R

Per Shri Om Prakash Kant, AM :-

These three appeals by the assessee are directed against three separate orders of the learned CIT(A), relating respectively to the quantum assessment, penalty under section 271(1)(c) and penalty under section 271F of the

Income-tax Act, 1961 (hereinafter referred to as "the Act"). Since the appeals pertain to the same assessee and arise from connected proceedings, they were heard together and are being disposed of by this consolidated order.

Condonation of delay

2. The learned counsel for the assessee submitted that there was a delay of 976 days (2 years, 8 months and 4 days) in filing the appeals. In support of the application for condonation, the learned counsel drew our attention to the affidavit filed by the assessee, wherein it was explained that the assessee was a housewife, had limited literacy and resided in a rural area. It was further submitted that the appellate orders and notices were sent to email IDs belonging to a former counsel and the assessee's son, respectively. The son, who was also not conversant with the use of email, did not regularly check the account, and the communications consequently remained unattended. The assessee stated that she came to know of the ex parte order only in the third week of July 2025, whereupon the counsel accessed the relevant details on the income-tax portal on 01.08.2025 and took steps to file the appeals. The relevant portion of the affidavit reads as under:

> *3. That we would like to submit that actually there is no delay in the appeal filling, as I am house wife and not much literate person and living in rural area, I have not received the order physically.*

Still if your honor is of the view that the appeal is being filled with the delay. Then the reason of late filing was that the Notices as well as the order were sent by the CIT(A) at the email ID cagirishgarg@gmail.com and kapiljaipur3124@gmail.com this email was not of mine but one belongs to some earlier counsel who had assessee nor regular client of that counsel and the counsel has not given his email at the time of registration, I was not a regular IT informed to me nor I was in his contact. The second email ID belongs to my son Kapil who is also not much literate and running the general store shop and not in habit to operate and check the email regularly, hence the order or notices email came on his email ID has escaped to be seen by him or remained unseen.

4. *That Recently in 3rd Week of July my son received some email from email or messages to the counsel at Jaipur who had filed the appeal, then the counsel at Jaipur checked all the details on dt. 01.08.2025 on the portal, then he has come to know that the CIT(A) has passed the Ex-party order on dt. 30.09.2022 and he informed to us about the exparty order passed by the CIT(A). Thus I could not come to know about the above order before or earlier or just come to know.*

5. *That I am not much literate persons and belongs to rural area. I don't know the income tax proceedings and was under impression that I had engaged counsel at Jaipur for appeal works and notice of hearing will be received by post and by the counsel and I don't know about the process or operate of emails.*

6. *That after coming to knowledge about the CIT(A) order the counsel prepared the appeal and same is being filed now.*

7. *That looking all these above facts there was no delay after coming to the knowledge and there was no fault of me, and the fault if any was of other person who not intimated to me and Human being mistake and no melafide intention. Thus due to all this reason the appeal could not be filed within time.*

3. We have heard the rival submissions on the issue of condonation of delay and perused the affidavit placed on record. Though the explanation furnished for the delay of 976 days is not entirely convincing, having regard to the

circumstances pleaded and in the interest of substantial justice, we deem it appropriate to afford the assessee an opportunity to have the appeals adjudicated on merits. In *Collector, Land Acquisition, Anantnag v. Mst. Katiji* (1987) 2 SCC 107, the Hon'ble Supreme Court emphasised a justice-oriented approach to the expression "sufficient cause". The Hon'ble Supreme Court in the case of N. Balakrishnan v. M. Krishnamurthy, (1998) 7 SCC 123 explained that the length of delay is not, by itself, decisive; the acceptability of the explanation is material. We of opinion that where delay is attributable to a litigant's laches, such delay may be condoned, subject to levy of appropriate cost to compensate for the resulting prejudice and litigation expense. In the instant case we take note of the fact that the appeals before the learned CIT(A) were disposed of ex parte and that the assessee seeks an opportunity to substantiate her case on merits, but some part of negligence is attributable to the assessee. In the interest of substantial justice, we deem it appropriate to condone the delay, subject to payment of costs of Rs.3,000/- in each appeal. The assessee shall deposit the aforesaid costs with the Income-tax Department by way of challan under the minor head "Other Receipts" and furnish a copy of the challan to the learned AO, The learned AO shall verify compliance with this direction.

Appeal relating to quantum assessment

4. The ground raised by the assessee in ITA NO. 1101/JPR/2025 are reproduced as under:-

> *Ground1.1 The impugned order u/s 147 rws 144 rws 144B dated 23.09.2021 as well as the action taken u/s 147 by the Id. AO and notices issued u/s 148 etc are bad in law, invalid, illegal and on facts of the case, for want of jurisdiction, barred by limitation, without proper satisfaction OR approval and various other reasons and hence the same may kindly be quashed. 1.2 The Id. 1 AO has grossly erred in law as well as on the facts of the case in passing the Ex-party order, without providing adequate and reasonable opportunity of being heard and without considering the details filed in gross breach of law which are bad in law, invalid, illegal and on facts of the case and all the addition liable to be deleted on this ground alone and hence the same may kindly be quashed.*
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> *Ground2. The Id. CIT(A) has also grossly erred in law as well as on the facts of the case in passing the Ex-party order, without providing adequate and reasonable opportunity of being heard 2 and without considering our details filed in gross breach of law which are bad in law, invalid, illegal and on facts of the case and all the addition liable to be deleted on this ground alone and hence the same may kindly be quashed.*
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> *Ground2. Rs. 11,59,700/-: The Id. CIT(A) has grossly erred in law as well as on the facts of the case in confirming the addition of Rs. 11,59,700/- made by the Id. AO u/s 69 on account of 3 alleged unexplained investment in purchases of Flat. Hence the addition so made by the AO and confirmed by the ld. CIT(A) is being totally contrary to the provisions of law and facts on the record and hence same may kindly be deleted in full.*

5. On the merits of the addition, the learned counsel submitted that, for the reasons explained in the affidavit supporting the application for condonation of delay, the

assessee could not comply with the notices issued by the learned CIT(A). It was further submitted that the assessee was engaged in stitching garments and, in support of this claim, affidavits from certain customers were furnished before us. Regarding the investment in the flat, the learned counsel submitted that the source comprised the assessee's own savings, a gift from her husband and a gift from her son.

6. The Assessing Officer in assessment order noted that, as per the information available with the Department, the assessee had purchased a flat situated at 68/231, First Floor, Pratap Nagar Housing Board Yojana, Sanganer, Jaipur, on 24.07.2012 for a total consideration of Rs.11,59,700/-, including registration charges of Rs.59,700/- paid in cash. During verification under section 133(6) of the Act, the assessee, vide reply dated 03.11.2014 furnished before the ITO (Intelligence & Criminal Investigation)-1, Jaipur, stated that the flat had been purchased by the family jointly in her name. The sources of funds were explained as under:

1	*Self*	*Rs. 5,59,700/-*	*Out of own income and savings*
2.	*Gift from husband*	*Rs. 4,00,000/-*	*Gift received from husband Mr. Fakeer Chand out of his agricultural income and savings.*
3.	*Gift from Son*	*Rs. 2,00,000/-*	*Gift received from son out of his name from vegetable shop and his past savings.*

7. The Assessing Officer examined the assessee's explanation and the purchase deed available on record. However, according to the assessment order, the supporting details called for under section 142(1) of the Act were not furnished. It was also noted that the assessee had neither filed a return of income under section 139(1) nor furnished a return in response to the notice issued under section 148 of the Act. In the absence of supporting evidence to substantiate the sources of funds, the Assessing Officer invoked the provisions of section 69 of the Act.

8. Accordingly, the Assessing Officer treated the entire investment of Rs.11,59,700/- in the purchase of the flat as unexplained under section 69 of the Act and added the same to the assessee's total income.

9. The learned counsel, accordingly, prayed that the matter be restored to the file of the Assessing Officer to enable the assessee to substantiate her claim of carrying on stitching activity and to establish the sources of investment in the flat.

10. We have heard the rival submissions and perused the material available on record. It appears that the assessee could not effectively represent her case before the learned CIT(A). Further, the affidavits of customers furnished before us in support of the assessee's stitching activity have not been

examined by the lower authorities. The assessee also seeks an opportunity to substantiate the sources of investment claimed by her.

11. In these circumstances, and in the interest of substantial justice, we deem it appropriate to set aside the impugned order of the learned CIT(A), insofar as it relates to the quantum assessment, and restore the matter to the file of the Assessing Officer for fresh adjudication. The Assessing Officer shall examine the evidence furnished in support of the assessee's stitching activity and the sources of investment, afford the assessee a reasonable opportunity of being heard, and decide the matter afresh in accordance with law. The assessee shall extend full cooperation and furnish the requisite supporting evidence. Since the matter is being restored for fresh adjudication, we refrain from expressing any opinion on the merits of the addition. The grounds relating to the addition are accordingly allowed for statistical purposes.

12. Since the quantum assessment has been restored to the file of the Assessing Officer for fresh adjudication, the appeals relating to penalties imposed under sections 271(1)(c) and 271F are also restored to the file of the Assessing Officer for fresh consideration in accordance with law, having regard to the outcome of the quantum proceedings and the facts

relevant to each penalty. The assessee shall be afforded a reasonable opportunity of being heard.

13. In the result, all three appeals filed by the assessee are allowed for statistical purposes, subject to compliance with the direction regarding payment of costs recorded hereinabove.

Order pronounced in the Open Court on 16.10.2026

Sd/-	***Sd/-***
(T.R. Senthil Kumar)	(Om Prakash Kant)
JUDICIAL MEMBER	ACCOUNTANT MEMBER

Dated 16.10.2026
Pritesh Vaishnav, PS

True Copy

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

By Order,

Asst. Registrar
ITAT, Jaipur