

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
DELHI BENCH 'B' NEW DELHI
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No. 2508/DEL/2025 (A.Y. 2017-18)

Shivam Jewelmart Private Limited. 1094/1167, 3 rd Floor KuchaMahajani, New Delhi PAN: AAQCS3302Q	Vs	DCIT Central Circle-14 ARA Centre, Jhandewalan, Delhi
Appellant		Respondent
Assessee by	Sh. Neeraj Mangla, CA	
Revenue by	Shri Rajesh Kumar Dhanesta, Sr. DR	
Date of Hearing	25/09/2025	
Date of Pronouncement	26/09/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals) - Delhi, 26 ('Ld. CIT (A)' for short), dated 20/08/2024 for the Assessment Year 2017-18.

2. There is a delay of 169 days in filing the present Appeal. The Assessee filed an affidavit explaining the delay in filing the Appeal contending that while filing the first appeal before the Ld. CIT(A) e-mail id of the Chartered Accountant has been mentioned in Form No. 35 however, after passing the order of the Ld. CIT(A) the said CA has not inform the Assessee and the Assessee came to know only after downloading the order from e-filing portal and immediately preferred the present Appeal, which resulted in delay in filing the present Appeal and the same is not intentional. Thus, sought for condoning the delay in filing the present Appeal.

3. Per contra, the Ld. Department's Representative submitted that, there is no sufficient cause to condone the inordinate delay, thus sought for dismissal of the present Appeal on delay in latches.

4. We have heard both the parties and perused the material available on record on the issue of delay in filing the present Appeal. The Assessee in the Affidavit for condonation of delay contended that the delay in filing the Appeal contending that while filing the first appeal before the Ld. CIT(A) e-mail id of the Chartered Accountant has been mentioned in Form No. 35 however, after passing the order of the Ld. CIT(A) the said CA has not inform the Assessee and the Assessee came to know only after downloading the order from e-filing portal and immediately preferred the present Appeal, therefore, the Assessee could not file the Appeal on time before the Tribunal.

5. The Hon'ble Supreme Court time and again clarified that the delay in filing the Appeal with sufficient cause should be looked into in a liberal way and shall condone the delay. In the landmark decision in Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC), the Hon'ble Supreme Court settled the law that the delay when supported by justifiable reasons, must make way for the cause of substantial justice. Considering the above facts and circumstances, we condone the delay of 169 days in filing the present Appeal.

6. Brief facts of the case are that, an assessment order came to be passed on 22/03/2022 under Section 147 r.w. Section 143(3) of the Income Tax Act, 1961 ('Act' for short) by making addition u/s 69A of the Act r.w Section 115BBE of the Act. Aggrieved by the assessment order dated 22/03/2022, the Assessee preferred the Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 20/08/2024 , dismissed the Appeal filed by the Assessee. Aggrieved by the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

7. The Ld. Counsel for the Assessee vehemently submitted that the Ld. CIT(A) has provided no opportunity of being heard to the Assessee and in violation of principals of natural justice, dismissed the appeal of the Assessee.

8. The Ld. Department's Representative relying on the order of Lower authorities sought for dismissal of the appeal.

9. We have heard both the parties and perused the material available on record. It can be seen from the order of the Ld. CIT(A), the Appeal has been passed ex-parte without hearing the Assessee. It is further observed that while deciding the Appeal, the Ld. CIT(A) has not decided all the grounds of Appeal of the Assessee on its merits. Considering the facts that the Assessee has not participated in the first Appellate proceedings, in the interest of natural justice, we

remand the matter to the file of the Ld. CIT(A) with a direction to the Ld. CIT(A) to decide the Appeal afresh on its merits in accordance with law after providing opportunity of being heard to the Assessee.

10. In the result, the Appeal of the Assessee is partly allowed for statistical purpose.

Order pronounced in the open court on 26th September, 2025

**Sd/-
(NAVEEN CHANDRA)
ACCOUNTANT MEMBER**

Date:- 26.09.2025
R.N, Sr.P.S*

**Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**