

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH, DEHRADUN**

**BEFORE SHRI YOGESH KUMAR U.S, JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

ITA No. 123/DDN/2026 (A.Y 2018-19)

Praveen Singh Rana Nagar Palika Complex, Near Tiloth Pul, Barahat Range, Uttarakash Collectorate, Uttarakhand PAN: AOPR7186N (APPLICANT)	Vs	Commissioner of Income Tax (Appeals)/ National Faceless Appeal Centre, Delhi (RESPONDENT)
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Appellant by	Sh. Pankaj Tiwari, Adv
Respondent by	Sh. Akash Barnwal, Sr. DR

Date of Hearing	09.04.2026
Date of Pronouncement	15.04.2026

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/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 26/12/2025 for the Assessment Year 2018-19.

2. Brief facts of the case are that, an assessment order came to be passed on 23/03/2023 u/s 147 r.w. Section 144 r.w. Section 144B of the Income Tax Act, 1961 ('Act' for short) by making certain additions. Aggrieved by the assessment order, Assessee preferred an Appeal before the Ld. CIT(A) with a delay of 425 days in filing the First Appeal. The Ld. CIT(A) vide order impugned dated 26/12/2025, dismissed the First

Appeal without condoning the above delays in filing the Appeal. The Assessee aggrieved by the order of the Ld. CIT(A), preferred the captioned Appeal.

3. The Ld. Counsel for the Assessee submitted that, though there was a reasonable cause to condone the delay in filing the Appeal, the Ld. CIT(A) dismissed the Appeal on delay in latches, thus sought for condoning the delay and allowing the present Appeal.

4. The Ld. Departmental Representative vehemently submitted that there was no sufficient cause to condone the inordinate delay of 425 days in filing the appeal before the Ld. CIT(A), since there is no sufficient cause explained to condone the delay except producing medical certificate. Thus submitted that, the Ld. CIT(A) has rightly dismissed the first appeal filed by the Assessee on delay in latches, thus, sought for dismissal of the present Appeal.

5. We have heard both the parties and perused the material available on record. It was the specific case of the Assessee before the Ld. CIT(A) that the Assessee was suffering from knee pain and could not file the Appeal on time. To substantiate the same, the Assessee produced medical certificate issued by the Doctor who treated the Assessee. However, the CIT(A) dismissed the Appeal on the ground of delay in latches.

6. It is expected from the Assessee to file the Appeal on time, if the cause for delay is bona- fide and beyond the control of the Assessee, the same can be construed as sufficient cause. 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 425 days in filing the Appeal and before the Ld. CIT(A). Since the assessment order has been passed ex-parte, we remand the matter to the file of the A.O. with a direction to pass de-novo assessment in accordance with law. Needless to state that the Assessee shall be provided with opportunity of being heard.

7. In the result, the Appeal of the Assessee is partly allowed.

Order pronounced in the Open Court on this 15th Day of April, 2026

Sd/-
(SANJAY AWASTHI)
ACCOUNTANT MEMBER

Dated: 15/04/2026

*R. Naheed **

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

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

**ASSISTANT REGISTRAR
ITAT NEW DELHI**