

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
DELHI BENCH 'C': NEW DELHI
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER
ITA No. 7336/Del/2025 (A.Y. 2013-14)**

Sumit Gupta 724-25, Ambala Housing Board Colony, Ambala, Haryana PAN: AJCPG8973D	Vs	The Income Tax Officer, Ward 2(4), C. R. Building, Faridabad, Haryana 122001, Faridabad
Appellant		Respondent
Assessee by	Sh. Ashu Garg, CA (Through VC)	
Revenue by	Sh. Om Prakash, Sr. DR	
Date of Hearing	25/03/2026	
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 12/06/2024 for the Assessment Year 2017-18.

2. There is a delay of 441 days in filing the present Appeal. The Assessee filed an application for condonation of delay wherein contended as under:

“The appellant, being aggrieved by the assessment order, had filed an appeal before the CIT(A), which was dismissed vide order dated 12.06.2024. The said appellate order was made available to the appellant only through the Income Tax e-filing portal, and unfortunately, due to the ignorance and lack of diligence on the part of the Chartered Accountant who was handling the tax matters at that

time, the appellant was not made aware of the disposal of the appeal. No physical or email communication of the said order was ever received by the appellant. Subsequently, upon realizing the position, the appellant filed the present appeal before the Hon'ble ITAT on 15.11.2025. Accordingly, there is a delay of 461 days in filing the appeal, which has occurred solely due to the bona fide lapse."

Thus, Assessee sought for condoning the delay of 441 days 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. Assessee contended that due to the ignorance of lack of due diligence of the Chartered Accountant, Appeal could not be filed on time. The said reasoning of the Assessee is not fully convincing in the absence of any material to substantiate the allegations made on the Chartered Accountant. However, in the interest of justice and equity we deem it fit to condone the delay by imposing cost on the Assessee. Accordingly, delay of 441 days in filing the present Appeal is condoned. Subject to Assessee deposit Rs. 5000/- to the Prime Minister National Relief Fund.

5. Brief facts of the case are that, an assessment order came to be passed on 18/12/2019 under Section 143(3) of the Income Tax Act, 1961 ('Act' for short) by computing the income of the Assessee at Rs. 1,31,11,510/- and by making certain additions. Aggrieved by the assessment order dated 18/12/2019, Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 12/06/2024, dismissed the Appeal filed by the Assessee. Aggrieved by the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

6. 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.

7. Per contra, the Ld. Ld. Departmental Representative relying on the orders of the Ld. CIT(A) sought for dismissal of the Appeal.

8. 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 impugned order has been passed ex-parte without hearing the Assessee. It is further observed that while deciding the Appeals, 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 Appeals afresh on its merits in accordance with law after providing opportunity of being heard to the Assessee.

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

Order pronounced in the open court on 15th April, 2026

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Date:- 15.04.2026

Reshma Naheed, Sr.P.S

Copy forwarded to:

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

Sd/-

**(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

ASSISTANT REGISTRAR
ITAT, NEW DELHI