

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B', NEW DELHI**

Before Dr. B. R. R. Kumar, Accountant Member

Sh. Yogesh Kumar US, Judicial Member

ITA No. 3698/Del/2019 : Asstt. Year : 2002-03

Central Sheep Breeding Farm, PO Box No. 10, Hisar, Haryana-125001 (APPELLANT)	Vs	Income Tax Officer, TDS, Hisar (RESPONDENT)
PAN No. RTKCO1916F		

**Assessee by : Sh. V. Rajakumar, Adv.
Revenue by : Sh. Kumar Parnav, Sr. DR**

Date of Hearing: 16.02.2022	Date of Pronouncement: 17.02.2022
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of Id. CIT(A), Hisar dated 30.11.2018.

2. Central Sheep Breeding Farm is a subordinate office of Ministry of Agriculture, Department of Animal Husbandry, Dairying & fisheries, Government of India. The assessee filed appeal against the order dated 08.03.2004 passed by the AO u/s 201(1) of the Income Tax Act, 1961.

3. The Id. CIT(A) dismissed the appeal of the assessee holding that the appeal has been delayed by 14 years and no application for condonation of delay has been filed by the assessee.

4. Before us, the assessee has taken of the grounds that the demand notice has been issued only on 21.02.2018 and the

assessee has filed appeal on 08.03.2018. Keeping in view these facts, it is hereby ordered that the Id. CIT(A) shall consider the facts on record and adjudicate the case on merits of the issue *denovo*. The assessee shall furnish all the relevant details before the Id. CIT(A) to dispose of the case at the earliest.

5. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 17/02/2022.

Sd/-

(Yogesh Kumar US)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 17/02/2022

Subodh Kumar, Sr. PS

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

ASSISTANT REGISTRAR