

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

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

I.T.A. No. 189/Asr/2021
Assessment Year: 2011-12

Sh. Manjit Singh,
Vill. Sangal Sohal PO Mand,
Jalandhar, 144013, Punjab

[PAN: CTMPS 9320L]

(Appellant)

Vs. The Income Tax Officer,
Ward-4(3), Jalandhar

(Respondent)

Appellant by : None

Respondent by: Ms. Amanpreet Kaur, Sr. DR

Date of Hearing: 22.09.2022

Date of Pronouncement: 26.09.2022

ORDER

Per Dr. M. L. Meena, AM:

This appeal has been filed by the assessee against the order dated 27.10.2011 passed by the Ld. Commissioner of Income Tax (Appeals) National Faceless Appeal Centre (NFAC) Delhi challenging the direction of condonation of delay of 5 days by passing the order ex-parte qua the assessee.

2. None appeared for the assessee, however, after hearing the Id. Addl. CIT DR on the condonation issue of short delay of 5 days, it is decided to hear the appeal.

3. Admittedly, there was a delay of 5 days in filing the appeal by the appellant assessee before the Id. CIT(A). The Id. CIT(A) has stated that the assessee was specifically asked to submit for the reasons to delay of condonation which has not been complied with however, considering the period of short delay of 5 days. We are of the considered view, that such delay may have been considered liberally by the Id. CIT(A) in deciding the appeal on merits. The assessee has contended in the ground of appeal that he has not received any notice of hearing as the portal of the department was not working properly and no notice has been served by post or notice server physically. Therefore, the assessee was prevented by sufficient reasonable cause in attending the proceedings before the Id. CIT(A) to file the reasons for condonation of delay and reply for the notice is issued during the course of appellate proceedings.

4. Having heard the Id. DR perusal on the record and the impugned order, the short delay of 5 days is hereby condoned. The Id. CIT(A) is directed to adjudicate the appeal afresh on merits after granting sufficient

opportunity of being heard to the appellant assessee. No doubt the assessee shall cooperate in the fresh proceedings before the Id. CIT(A).

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 26.09.2022

**Sd/-
(Anikesh Banerjee)
Judicial Member**

**Sd/-
(Dr. M. L. Meena)
Accountant Member**

GP/Sr/PS

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T

True Copy
By Order