

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'F' : NEW DELHI)**

**SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
and
SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

**ITA No.932/Del./2020
(ASSESSMENT YEAR : 2014-15)**

Rakesh Kumar Agrawal,
504, Opp. Gadaipur Police Check Post,
Mandi Road, Mehrauli,
New Delhi.

vs. ACIT, Circle 46 (1),
New Delhi.

(PAN : AADPA8721F)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None

REVENUE BY : Shri Ajay Kumar Arora, Sr. DR

Date of Hearing : 29.12.2022

Date of Order : 06.01.2023

ORDER

PER SHAMIM YAHYA, ACCOUNTANT MEMBER :

This appeal by the assessee is directed against the order of Id. CIT (Appeals)-16, New Delhi dated 29.12.2017 for the Assessment Year 2014-15.

2. The grounds of appeal taken by the assessee read as under :-

“1. That the learned Assessing Officer erred in law and the facts of the case in treating the agricultural receipts as taxable receipts.

2. That the learned Assessing Officer erred in law and the facts of the case in disallowing the agricultural expenses.

3. That the learned Assessing Officer erred in law in disallowing the agricultural income at Rs.1,08,78,737/- against declared at Rs.66,24,181/-. That no income can be earned without incurring incidental expenses.

4. It is therefore prayed that addition be deleted and returned income be accepted.”

3. In this case, in the assessment order, Assessing Officer made an addition of Rs.1,08,78,737/- which was claimed by assessee as exempt agricultural income.

4. Upon assessee's appeal, Id. CIT (A) noted that on several notices, nobody turned up on behalf of the assessee. Further, Id. CIT (A) noted that notice of demand has been served on 30.12.2016 and as per section 249 (2) of the Income-tax Act, 1961 (for short 'the Act'), prescribed limit for filing the appeal is 30 days. Thereafter, he noted that however the assessee filed appeal on 03.02.2017. Hence, he noted that there is a delay in filing of appeal and appropriate condonation petition was not filed. Hence, he dismissed the appeal in limine.

5. We have heard Id. DR for the Revenue. None appeared on behalf of the assessee. Hence, we proceed to decide the issue after hearing the Id. DR for the Revenue and perusing the records.

6. We note that as per noting of Id. CIT (A) himself, the effective delay was only 3 days. For such a meager delay, dismissing the appeal by not condoning the same does not serve the purpose of justice. In our

considered opinion, on the facts and circumstances of the case, few days delay in filing the appeal before the Id. CIT (A) deserved to be condoned and the same is condoned as such. Hence, we remit the file to the Id. CIT (A). Ld. CIT (A) is directed to consider the issue afresh and pass a speaking order after giving an opportunity of being heard to the assessee.

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

Order pronounced in the open court on this 6th day of January, 2023.

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

**sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

**Dated the 6th day of January, 2023
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-16, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**