

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

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

**Sh. Yogesh Kumar US, Judicial Member**

**ITA No. 7390/Del/2019 : Asstt. Year : 2009-10**

Prayas Buildwell Pvt. Ltd, C/o RRA Taxindia, D-28, South Extn, Part-1, New Delhi	Vs	ITO, Ward-14(3), New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AADCP6526E</b>		

**Assessee by : Dr. Rakesh Gupta, Adv .  
Revenue by : Sh. Sanjay Nargas, Sr. DR**

<b>Date of Hearing: 01.12.2022</b>	<b>Date of Pronouncement: 09.02.2023</b>
------------------------------------	--

**ORDER**

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

The present appeal has been filed by the assessee against the order of the Id. CIT(A)-7, New Delhi dated 05.08.2019.

2. The assessee has raised the following grounds of appeal:

*"1. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in dismissing the appeal of assessee by treating it as barred by limitation and that too without any basis and further erred in not condoning the delay in filing the appeal and that too without appreciating the facts and circumstances of the peculiar case and in violation of principles of natural justice.*

*2. That in any case and in any view of the matter, action of Ld. CIT(A) in dismissing the*

*appeal of assessee by treating it as barred by limitation and in not condoning the delay in filing the appeal, is illegal, bad in law and against the facts and circumstances of the case.*

*3. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in not reversing the action of Ld. AO in charging of tax under the provisions of section 115JB on the gain arose on sale of Rural agricultural land.*

*4. That in any case and in any view of the matter, action of the Ld. CIT(A) in dismissing the appeal as barred by limitation and in not condoning the delay in filing the appeal and passing the impugned order which is contrary to law and facts and void ab initio and the same is not sustainable on various legal and factual grounds and without observing the principles of natural justice and deserves to be quashed."*

3. Heard the arguments of both the parties and perused the material available on record.

4. The issue involved pertains to exemption of profit from sale of agricultural land for the purpose of computation of tax u/s 115JB of the Income Tax Act, 1961. The Id. CIT(A) summarily dismissed the appeal of the assessee on the grounds that no sufficient reason has been given to explain the delay in filing of the appeal.

5. We have considered the matter and find that the explanation of the assessee constitutes a sufficient reason for late filing of the appeal. Hence, we remand the matter to the Id. CIT(A) to adjudicate the issue on merits.

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

Order Pronounced in the Open Court on 09/02/2023.

Sd/-

**(Yogesh Kumar US)**  
**Judicial Member**

**Dated: 09/02/2023**

**\*Ajay Kumar Keot, Sr. PS\***  
Copy forwarded to:

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

Sd/-

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

**ASSISTANT REGISTRAR**