

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

BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER

ITA No.37/Del/2022
Assessment Year: 2007-08

Sh. Vipin Kumar, Prop. M/s. Mohan Santulit Pashu Aahar, 67-A, DDA Flats, Ghazipur, Delhi	Vs.	Income Tax Officer, Ward-36(3), New Delhi
PAN :AMXPK9748G		
(Appellant)		(Respondent)

Appellant by	Sh. V.K. Sabharwal, Advocate
Department by	Sh. Om Parkash, Sr. DR

Date of hearing	20.03.2023
Date of pronouncement	31.03.2023

ORDER

This is an appeal by the assessee against order dated 27.05.2019 of learned Commissioner of Income Tax (Appeals)-34, New Delhi, for the assessment year 2007-08.

2. There is a delay of two years in filing the present appeal. Seeking condonation of delay, the assessee has filed an application on 07.11.2022. It is submitted by the assessee that, though, the relevant documents for filing the appeal was handed over to the concerned Chartered Accountant, however, the documents were misplaced/lost sight in the office of the Chartered Accountant and accordingly, appeal could not be filed

in time. Thereafter, due to intervention of Covid-19, there was lockdown and ultimately when the assessee inquired about the status of the appeal before the Tribunal, the concerned Chartered Accountant searched for the documents and after retrieving the documents appeal was ultimately filed with the delay. In support of his contention, the assessee has furnished a certificate from the concerned Chartered Accountant.

3. Having considered rival submissions, I am of the view that the delay in filing the appeal is due to reasonable cause. Accordingly, I am inclined to condone the delay in filing the appeal and admit the appeal for adjudication on merits.

4. I have heard the parties and perused the materials on record. Before me, the limited grievance of the assessee is that various documentary evidences furnished in course of assessment proceedings and before first appellate authority have not been examined at all. Thus, it is submitted that the matter may be restored back to the Assessing Officer for re-examination.

5. Learned Departmental Representative submitted, the assessee was given sufficient opportunity of being heard by the departmental authorities. However, he submitted, the matter can be restored back to the Assessing Officer.

6. Having considered rival submissions and keeping in view the specific pleading of the assessee that various details and evidences furnished by the assessee were not properly examined by the Assessing Officer and learned Commissioner (Appeals), I am inclined to restore the issues raised in the present appeal to the Assessing Officer for fresh adjudication after due opportunity of being heard to the assessee.

7. The assessee is directed to respond to the queries to be made by the Assessing Officer and furnish the requisite documentary evidences before the Assessing Officer and cooperate in finalization of the proceeding. With the aforesaid observations, grounds are allowed for statistical purposes.

8. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 31st March, 2023

**Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER**

Dated: 31st March, 2023.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi