

IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "H" : DELHI]

BEFORE SHRI G. S. PANNU, PRESIDENT

A N D

SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No. 1925/Del/2021
निर्धारणवर्ष /Assessment Years: 2012-13

Shri Vijay Pal, C/O. M/s. RRA TAXINDIA, D-28, South Extension, Part-I, New Delhi - 110 049.	<u>बनाम</u> Vs.	Income Tax Officer, Ward : 4 (5), Gurgaon.
PAN No. AXRPP4406F		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारितकीओरसे /Assessee by :	Dr. Rakesh Gupta, Adv.; & Shri Deepesh Garg, Advocate.
राजस्वकीओरसे / Department by :	Shri Anuj Garg; Sr. D. R.

सुनवाईकीतारीख/ Date of hearing :	17/02/2023
उद्घोषणाकीतारीख/Pronouncement on :	11/04/2023

आदेश / O R D E R

PER C. N. PRASAD, J. M. :

1. This appeal is filed by the assessee against the order of the Id. Commissioner of Income Tax (Appeals)/National Faceless Appeal

Centre [NFAC] [hereinafter referred to CIT (Appeals)] New Delhi, dated 16.11.2021 for assessment year 2012-13.

2. At the outset, the ld. Counsel submits that the ld. CIT (Appeals) dismissed the appeal of the assessee without condoning the delay of 114 days. The ld. Counsel submits that the assessee has not received the copy of the assessment order and assessee came to know only when the recovery proceedings were initiated and a notice for recovery of demand was issued to the assessee. The ld. Counsel submits that the assessee also filed an affidavit deposing that the ex-parte re-assessment order dated 24.10.2019 passed in his case for assessment year 2012-13 came to be known only on 15.02.2020 when notice for recovery was received and the assessee then filed appeal before the ld. CIT (Appeals). It is submitted that the delay is not willful and the assessee has reasonable cause in filing the appeal with delay and thus the ld. CIT (Appeals) should have condoned the delay.

3. The ld. DR has no serious objection in condoning the delay and hearing the appeal on merits.

4. On hearing both the sides and going through the orders of the authorities below and the affidavit furnished by the assessee, we are of the view that there is a reasonable cause for the assessee for not filing the appeal in time. Thus, delay in filing the appeal before the ld. CIT (Appeals) is hereby condoned and this appeal is restored to the file of the ld. CIT (Appeals) for deciding the appeal on merits after providing adequate opportunity of being

heard to the assessee. Grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on : 11/04/2023.

Sd/-
(G. S. PANNU)
PRESIDENT

Sd/-
(C. N. PRASAD)
JUDICIAL MEMBER

Dated : 11/04/2023.

MEHTA

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. आवेदक / Assessee
2. राजस्व / Revenue
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, DELHI /
DR, ITAT, DELHI
6. गार्ड फाइल / Guard file.

By order

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	24.03.2023
Date on which the typed draft is placed before the dictating Member	27.03.2023
Date on which the typed draft is placed before the Other Member	11.04.2023
Date on which the approved draft comes to the Sr. PS/PS	11.04.2023
Date on which the fair order is placed before the Dictating Member for pronouncement	11.04.2023
Date on which the fair order comes back to the Sr. PS/PS	11.04.2023
Date on which the final order is uploaded on the website of ITAT	11.04.2023
Date on which the file goes to the Bench Clerk	11.04.2023
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	