

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: G: NEW DELHI

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER  
AND  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

ITA No.2709/Del/2022  
Assessment Year: 2016-17

Shyam Bati, 447, Vill. Mohammad Pur, Jharsa, Gurgaon, Haryana 122001 <b>PAN BBQPB 0534 G</b>	vs.	ITO, Ward-4(2), Gurgaon, Haryana
(Appellant)		(Respondent)

For Assessee :	None
Revenue For :	Shri S.L Anuragi, Sr. DR

Date of Hearing :	01.06.2023
Date of Pronouncement :	07.06.2023

**ORDER**

**PER CHANDRA MOHAN GARG, J.M.**

This appeal has been filed against the order of Id. NFAC, New Delhi dated 19.09.2022 for AY 2016-17.

2. When the appeal was called for hearing neither the assessee nor any authorized representative appeared nor any adjournment application has been filed despite several notices. However, on perusal of the appeal records and impugned order, we find that the appeal can be disposed of ex-parte qua assessee after hearing the arguments of Id. Senior DR. Therefore we proceed to adjudicate the appeal ex-parte qua assessee.

3. From the First Appellate Order, we note that the Id. CIT(A) has dismissed prayer of condonation of delay of four days in filing appeal before him. The cause shown by the assessee, as has been noted by the Id. CIT(A) at page no. 3 of the order is that the filing of appeal is delayed because the PAN of appellant is not linked with the Aadhar card and it show validation failed while validating it with bank account. So the appellant for DSC and it took 4 days for preparing it. The Id. CIT(A) dismiss the appeal in limine without adjudicating the grounds of assessee as appearing in Form no. 35 ignoring the provision of sub section (6) of section 250 of the Act.

4. In our consider view the, although the Id. Senior DR has supported the dismissal of condonation of delay of four days, but we find that the cause shown by the assessee was beyond his control and the small delay of four days ought to have condone by the Id. CIT(A). Therefore delay of four days in filing appeal before the Id. CIT(A) is condoned and matter is restored to the file of Id. CIT(A)for adjudication of first appeal after allowing due opportunity of hearing to the assessee.

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

Order pronounced in the open court on 07.06.2023.

Sd/-

(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER  
Dated: 07<sup>th</sup> June, 2023.

Sd/-

(CHANDRA MOHAN GARG)  
JUDICIAL MEMBER

NV/-

Copy forwarded to :

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

// By Order //

Asstt. Registrar, ITAT, New Delhi