

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

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

ITA No. 2766/DEL/2023: Asstt. Year: 2017-18

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| Amrit Rajpal, C/o Manu Monga, Adv., #133, Lawyers Chambers, Delhi High Court, Sher Shah Road, New Delhi 110003 | Vs | ITO Ward 29(8), New Delhi |
| (APPELLANT) | | (RESPONDENT) |
| PAN No. BCMPR 8070 C | | |

**Assessee by : Shri Manu Monga, Adv.
Shri Sunil Chopra, Adv.
Revenue by : Shri Atiq Ahmed, Sr. DR**

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| Date of Hearing: 14.11.2023 | Date of Pronouncement: 16.11.2023 |
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ORDER

Per Dr. B. R. R. Kumar, AM:-

The present appeal has been filed by the assessee against the order of Id. NFAC/CIT(A), Delhi dated 03.08.2023.

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

3. The Id. CIT(A) did not summarily dismissed the appeal of the assessee and the reason that there has been a delay of 34 days in filing of the appeal before us the Id. AR submitted the Assessment order has not been received by the assessee as it was sent to the old address. We find that, the reasons given by the assessee for condonation of delay are acceptable and hold that no prejudice would be caused to the Revenue by remanded the matter to the file of the Id. CIT(A) to adjudicate the appeal on merits of the case. The assessee is hereby directed to comply promptly to the notices issued by the Id. CIT(A) without fail.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 16/11/2023.

**Sd/
(DR.B.R.R. KUMAR)
ACCOUNTANT MEMBER**

Delhi; Dated 16/11/2023

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Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A),
4. CIT
5. DR, ITAT,
6. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Delhi