

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “H”: NEW DELHI**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No. 2728/DEL/2022
Assessment Year: 2013-14**

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| Yashbir Malik, C/o M/s Hindustan Steel & Cement Store (Prop. Yashbir Malik), G.T. Road, Kundli Sonipat-131001. PAN- ANSPM3537D | <u>Vs</u> | Income-tax Officer, Ward-4, Sonipat (Haryana). |
| APPELLANT | | RESPONDENT |
| Assessee represented by | Sh. Rajeev Chhabra, Adv. | |
| Department represented by | Ms. Sapna Bhatia, CIT(DR) | |
| Date of hearing | 21.12.2023 | |
| Date of pronouncement | 24.01.2024 | |

ORDER

PER ANUBHAV SHARMA, JM:

The assessee has come in appeal against the order dated 15.11.2019, for the assessment year 2013-14, passed by the Commissioner of Income Tax (Appeals), Rohtak (hereinafter referred as “learned First Appellate Authority” or in short “FAA”), in appeal no. 387/2016-17, arising out of assessment order dated

23.03.2016 u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred as the “Act”), passed by the ITO, Ward-5, Sonapat (hereinafter referred to as the “AO”).

2. At the outset it was pointed out by the learned AR that there is a delay in filing of the appeal for which an application for condonation of delay is filed. On hearing upon the application for condonation of delay, it comes up that the impugned order of learned CIT(A) was passed on 15.11.2019, which was received by the assessee on 31.12.2019 and the appeal should have been filed by 30.03.2020. However, there were Covid-19 pandemic restrictions imposed by the Government and the assessee claims that subsequently, assessee had suffered medical conditions for which he was under treatment. Learned AR has also pointed out that assessee is physically handicapped person. Medical prescription of Neuropsychiatry is relied, wherein assessee is shown to be having severe depressive episode with suicide risk. Ld. DR has however, opposed the application.

2.1 In the light of facts before us, indicating some mental health issues of the assessee, we consider it an appropriate case to condone the delay and hear the appeal on merits.

3. Next, an additional evidence application was filed under Rule 29 and it was submitted by learned AR that due to some mental health issues of the assessee the additional evidence could not be filed before learned CIT(A).

4. It comes up from the order of learned CIT(A) that she noticed, that in the appellate proceedings, while filing confirmation of sundry creditors, assessee was not able to file PAN of firms. Learned CIT(A) also observed that relevant documentary evidence had also not been filed.

4.1 In the light of aforesaid facts and circumstances, we admit additional evidence filed by the assessee. However, as the same requires factual verification, the issue on merits is restored to the file of learned CIT(A).

5. Accordingly, the appeal is allowed for statistical purpose. The learned CIT(A) shall take additional evidence of the assessee on record and after giving opportunity of hearing to the assessee pass afresh order.

Order pronounced in open court on 24.01.2024.

Sd/-
(G.S. PANNU)
VICE PRESIDENT

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI