

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

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER

**ITA No.3634/DEL/2023
[Assessment Year: 2011-12]**

Mani Rai, C/o- CA Vaibhav Goel, 75 Navyug Market, 1 st Floor, Ghaziabad, UP-2011002	Vs	ITO, Ward-2(4), HSIIDC Building Vanijya Nikunj Udhyog Vihar Phase-V, Gurgaon, Haryana-122001
PAN-AXCPR7299D		
Assessee		Revenue

Assessee by	Sh. Sunil Kumar Tyagi, CA
Revenue by	Sh. Om Prakash, Sr. DR

Date of Hearing	01.02.2024
Date of Pronouncement	07.02.2024

ORDER

This appeal by the assessee is directed against the order of National Faceless Appeal Centre (NFAC), New Delhi, dated 02.11.2023 pertaining to Assessment Year 2011-12.

2. Although, the assessee has raised several grounds, the ld. Counsel for the assessee at the outset prayed that the learned CIT(A) in this case has dismissed the assessee's appeal on the ground that there was a delay of 668 days in filing the appeal. He submitted that the assessee was never confronted by the Ld. CIT(A) regarding the delay of 660 days. He submitted that actually there was no delay and he prayed that an opportunity may be granted before the Ld. CIT(A) to explain the circumstances which show that there is actually no delay.

3. Per Contra, the Ld. DR relied upon the orders of the authorities below. He did not have any objection in remitting back to the file of the Ld. CIT(A).

4. Upon careful consideration, I find that in this case, the interest of the justice will be served, if the issue is remanded to the file of the Ld. CIT(A). The Ld. CIT(A) shall give the assessee an opportunity to explain as to how there is no delay in fact, thereafter, the Ld. CIT(A) shall pass order as per law and needless to say, that reasonable opportunity of hearing be given to the assessee.

Order pronounced in the open court on 07th February, 2024.

Sd/-
[SHAMIM YAHYA]
ACCOUNTANT MEMBER

Delhi; 07.02.2023.

Shahar,

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi