

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
and
SHRI YOGESH KUMAR US, JUDICIAL MEMBER**

**ITA No.3644/DEL/2023
(Assessment Year: 2012-13)**

Sarita Gupta
(LH of late Shri Ajit Kumar Gupta),
R-5/6, Rajnagar,
Ghaziabad – 201 001 (Uttar Pradesh).

vs.

ITO, Ward 2(2)(4),
Ghaziabad.

(PAN : AKWPG2018E)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Akhilesh Kumar, Advocate
REVENUE BY : Shri Anuj Garg, Sr. DR

Date of Hearing : 12.03.2024

Date of Order : 14.03.2024

ORDER

PER SHAMIM YAHYA, ACCOUNTANT MEMBER :

This appeal by the assessee is directed against the order of the Id. CIT (Appeals)/National Faceless Appeal Centre (NFAC) dated 31.10.2023 for the assessment year 2012-13.

2. In this case, assessment order was framed under section 144/147 of the Income-tax Act, 1961 (for short 'the Act'). AO has received information that the assessee has sold immovable property of Rs.27,50,000/- (half share of Rs.55,00,000/-) during the FY 2011-12 relevant to Assessment Year

2012-13. Assessee has not filed return of income. AO noted that his queries in this regard were not responded. Hence, he treated the income of the assessee at Rs.27,50,000/- being the sale price treated as capital gain.

3. Upon assessee's appeal, Id. CIT (A) dismissed the appeal for non-prosecution and for not condoning the delay in filing the appeal.

4. Against this order, assessee is in appeal before us. We have heard both the parties and perused the records.

5. Ld. Counsel for the assessee pleaded that the assessee was out of India, hence she was not fully aware of the income-tax proceedings going on in India against her. He further submitted that though the notices were received by email but assessee being not well-versed with the technical details could not access the email. In these circumstances, Id. Counsel for the assessee pleaded that the delay in filing the appeal before the Id. CIT(A) may be condoned and the matter may be remitted to the file of AO for fresh consideration.

6. Ld. DR for the Revenue, on the other hand, did not have any serious objection to the above proposition.

7. Upon careful consideration of the facts and circumstances of the case, we are of the view that there was reasonable cause for the delay before the

ld. CIT (A). We direct that the said delay in filing the appeal is condoned. Furthermore, since the assessee has not been able to present her case before the authorities below, we remit the issue to the file of AO. AO shall consider the issue *de novo* and pass appropriate order after giving the assessee proper opportunity of being heard.

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

Order pronounced in the open court on this 14th day of March, 2024.

Sd/-

**(YOGESH KUMAR US)
JUDICIAL MEMBER**

sd/-

**(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

**Dated the 14th day of March, 2024
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**