

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

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER AND  
SH. AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

**I.T.A. No. 3684/Del/2023  
(Assessment Year : 2011-12)**

Amar Pal  
388, Vill. Pabli Khas,  
Modipuram, Meerut,  
Uttar Pradesh – 250 110

Vs. ITO  
Ward – 1(1),  
Meerut

**PAN: DFLPP 8547 E**

**(Appellant)**

..

**(Respondent)**

**Appellant by :**

Shri Rohit Agarwal, C.A.

**Respondent by :**

Ms. Sapna Bhatia, CIT D.R.

**Date of Hearing**

15.05.2024

**Date of Pronouncement**

20.05.2024

**ORDER**

**PER MS. MADHUMITA ROY – JUDICIAL MEMBER :**

The instant appeal filed by the assessee is directed against the order dated 20.10.2023 passed by the Commissioner of Income Tax (Appeals)–NFAC, Delhi under Section 250 of the Income Tax Act, 1961 (hereinafter referred as to ‘the Act’) arising out of the assessment order dated 17.12.2018 passed by the Income Tax Officer, Ward-1(1), Meerut (‘the AO’) under Section 147 read with Section 144 of the Act for the Assessment Year (A.Y.) 2011-12.

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2. We have heard the Learned Counsel appearing for the assessee. Learned Senior DR has sought for adjournment due to illness. However, fact remains that the assessee's appeal filed before the Learned First Appellate Authority stood dismissed being barred by limitation. The appeal was filed late by 14 days as specifically mentioned in Column – 15 of Form 35, whereas the Learned CIT(A) found 24 days delay in preferring the said appeal before him. Moreso, the sufficient cause on delay in filing the said appeal narrated to this effect that one of the family members of the appellant was seriously ill, was also not considered by the Learned CIT(A).

3. However, such explanation rendered by the appellant is not found to be untrue by us, neither we find negligence on the part of the appellant in preferring the appeal before the Learned CIT(A). In fact, a liberal, pragmatic and justice oriented and non pedantic view is required to be observed while dealing with the application for condonation of delay. Thus having regard to the facts and circumstances of the matter, the ground of rejection made by the Learned CIT(A) in condoning the delay found to be unsustainable. Considering the reason as narrated by the appellant, we, therefore, condone such delay in preferring the appeal before the First Appellate Authority.

3. As the issues before the First Appellate Authority remain unconsidered on merit, the same is set aside to the file of the said authority for consideration of the same afresh and to pass a reasoned

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order upon granting an opportunity of being heard to the appellant and upon considering the evidence on record and any other evidence, which the appellant may choose to file at the time of hearing of the appeal.

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

**This Order pronounced in Open Court on 20/05/2024**

Sd/-  
(AVDHESH KUMAR MISHRA)  
ACCOUNTANT MEMBER

Sd/  
(Ms. MADHUMITA ROY)  
JUDICIAL MEMBER

Dated 20/05/2024

*Priti Yadav, Sr.PS\**

**Copy forwarded to:**

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI