

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

**BEFORE,
SHRI S.RIFAUH RAHMAN, ACCOUNTANT MEMBER
AND
MS. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA No.847/Del/2024
(ASSESSMENT YEAR 2020-21)**

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| VLCC Personal Care Limited M-14, Commercial Complex, Greater Kailash-II New Delhi-110048 PAN:AABCV6538Q | Vs. | DCIT Circle-25(1) New Delhi |
| (Appellant) | | (Respondent) |

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|---------------|----------------------------|
| Assessee by | Ms. Sweetie Kotharti, Adv. |
| Respondent by | Shri Amit Katoch, Sr. DR |

| | |
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| Date of Hearing | 29/05/2024 |
| Date of Pronouncement | 21/06/2024 |

ORDER

PER S.RIFAUH RAHMAN, AM:

1. This appeal has been filed by the Assessee against the order of Learned Commissioner of Income Tax (Appeals)-1, Jaipur ["Ld. CIT(A)", for short], dated 17/01/2024 for Asst. Year 2020-21.

2. At the time of hearing, it is brought to our notice that the Ld. CIT(A) has not condoned the inordinate delay for filing the appeal before him and also not decided the issue on merit. Both the Counsels agreed with the above facts on record and at the same time, the Ld. DR submitted that the assessee has not submitted reasonable ground for condonation of delay before the Ld. CIT(A).

3. After considering the submissions of the both party, we are of the considered view that Ld. CIT(A) should have condoned the delay for the facts on record that the assessee had filed rectification application u/s 154 of the Act and waited for the same. With regard to status of the u/s 154 application, Ld. CIT(A) could have verified from Jurisdictional Assessing Officer. Since, the 143(3) assessment was completed on 20/09/2022, the assessee may be under wrong impression. That is the reason assessee has failed to file appeal on time before First Appellate Authority, in case he is not satisfied with the reason submitted by the assessee, he should have decided the issue on merit.

4. After considering the submissions of the assessee, we are of the considered view that the delay may be condoned for the sake of overall justice and we are inclined to remit this issue back to the file of Ld. CIT(A) to decide the issue *denovo* after giving proper opportunity of being heard to the assessee.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 21st June, 2024.

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 21/06/2024

Pk/sps

Copy forwarded to:

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

Sd/-

(S.RIFAUH RAHMAN)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT, NEW DELHI