

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

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER

**ITA No.2093/DEL/2024
(Assessment Year: 2015-16)**

Faiyaj,
C/o Sanjeev Anand and Associates,
136, Navyug Market,
Ghaziabad – 201 001 (Uttar Pradesh).

vs.

ITO,
Noida.

(PAN : ACLPF2308P)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None
REVENUE BY : Shri Om Prakash, Sr. DR

Date of Hearing : 25.07.2024
Date of Order : 02.08.2024

ORDER

This appeal by the assessee is directed against the order of the Id. CIT (Appeals)/National Faceless Appeal Centre (NFAC) dated 02.04.2024 for the assessment year 2015-16.

2. Grounds of appeal taken by the assessee read as under :-

“1. That having regard to the facts and circumstances of the case, Ld. CIT (A) has erred in law and on facts in confirming the addition of Ld. Assessing Officer in framing the impugned reassessment order u/s 147/144 and that too without assuming jurisdiction as per law and without complying with the mandatory conditions u/s 147 to 151 as envisaged under the Income Tax Act, 1961.

2. That having regard to the facts and circumstances of the case, Ld. CIT (A) has erred in law and on facts in confirming

the addition of Rs.25,11,994/- by recording incorrect facts and findings and without observing the principles of natural justice.

3. That having regard to the facts and circumstances of the case, Ld. CIT (A) has erred in law and on facts in confirming the addition of Rs.25,11,994/- when appeal in Form No.35 was filed in time after obtaining the certified copies from Ld. Assessing Officer since original assessment order was never served to the appellant and if sent by post, it was an incorrect address, as mentioned in assessment order.

4. That having regard to the facts and circumstances of the case, Ld. CIT (A) has erred in law and on facts in confirming the addition of Rs.25,11,994/- when interest on compensation awarded under section 10 (37) of the I.T. Act, 1961.”

3. In this case, Assessing Officer in an order passed under section 144 of the Income-tax Act, 1961 made addition of income from other sources amounting to Rs.25,11,994/-.

4. Upon assessee's appeal, ld. CIT (A) noted that there was 205 days delay. Ld. CIT (A) did not condone the delay and dismiss the appeal.

5. Against this order, assessee is in appeal before the ITAT. None appeared on behalf of the assessee. I have heard ld. DR for the Revenue and perused the records.

6. From the grounds of appeal, it is gathered that it was the delay in receiving the AO's order due to which assessee could not file the appeal in time before the ld. CIT (A). Hence, it is prayed that the same may be condoned.

7. Ld. DR for the Revenue did not have any serious objection to this proposition.

8. Accordingly, in the interest of justice, I condone the delay before the ld. CIT (A). I remit the issue to the file of AO. AO is directed to pass an order afresh after giving the assessee proper opportunity of being heard.

9. In the result, the appeal of the assessee stands allowed for statistical purposes.

Order pronounced in the open court on this 2nd day of August, 2024.

**Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

**Dated the 2nd day of August, 2024
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Copy forwarded to:

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

**AR, ITAT
NEW DELHI.**