

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "F", NEW DELHI

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,  
AND  
SHRI NARINDER KUMAR, JUDICIAL MEMBER

I.T.A. Nos. 604, 605 & 606/Del/2024		
A.Y.: 2016-17		
SHRI RAJIV CHOPRA, 34/11, PANT NAGAR, JANGPURA EXTENSION, NEW DELHI – 110 014 (PAN: AAEPC7687B)	VS	DCIT, CIRCLE 67(1), NEW DELHI
<b>(ASSESSEE)</b>		<b>(RESPONDENT)</b>

Assessee by : S/Sh. Manoj Gupta, CA & Kundan Dwahi, CA

Department by : Ms. Indu Bala Saini, Sr. DR.

Date of hearing : 21.08.2024

Date of pronouncement : 22.08.2024

**ORDER**

**PER SHAMIM YAHYA, AM :**

The Assessee has filed these 03 appeals against the separate Orders passed by the Ld. CIT(A)/National Faceless Appeal Centre (NFAC), Delhi relating to assessment year 2016-17. Although, the assessee has raised several grounds. It is noticed that the appeals were dismissed being time barred by the CIT(A)/NFAC, Delhi viz. for delay of 600 days in

filing of quantum appeal and for delay of 414 days in filing of both the penalty appeals.

2. Against the aforesaid orders of the CIT(A)/NFAC, Delhi, assessee is in appeals before us.

3. We have heard both the parties and perused the records. At the time of hearing, Ld. Counsel for the assessee submitted that the delay in filing of all the three appeals before the CIT(A)/NFAC, Delhi was due to change of Counsel. He further submitted that assessee could not submit the necessary affidavit before the Ld. CIT(A)/NFAC, hence, he prayed that the said affidavit may be accepted at the level of the Tribunal. Upon careful consideration, we find that assessee has not placed the necessary affidavit before the CIT(A)/NFAC, Delhi. Therefore, in our considered opinion, the interest of justice will be served if the matter is remitted back to the file of the CIT(A)/NFAC, Delhi in all the aforesaid three appeals of the assessee with the directions to consider the said affidavit of the assessee and decide the issues in dispute afresh, in accordance with law. We hold and direct accordingly. Furthermore, the Assessee is also directed to file the necessary affidavit before the CIT(A) and thereafter, the CIT(A)/NFAC shall pass an order, as per law. Ld. DR agreed to the above said proposition.

4. In the result, all the 03 Appeals filed by the Assessee are allowed for statistical purposes.

Order pronounced in the Open Court on 22/08/2024.

Sd/-  
**(NARINDER KUMAR)**  
**JUDICIAL MEMBER**

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

**SRB**

**Copy forwarded to:-**

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar