

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B': NEW DELHI
BEFORE
SHRIPRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
ITA No.681/Del/2024, A.Y.2017-18)**

Gagan Arora, AD-34, 1 st Floor, Tagore Garden, New Delhi PAN : AFJPA5678Q (Appellant)	Vs.	Income Tax Officer, Ward 45(1), New Delhi (Respondent)
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Appellant by	None
Respondent by	Shri Narpat Singh, Sr. DR

Date of Hearing	10/10/2024
Date of Pronouncement	17/10/2024

ORDER

PER YOGESH KUMAR U.S., JM:

This appeal is filed by the Assessee against the order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) ["Ld. CIT(A)", for short], dated 22/12/2023 for the Assessment Year 2017-18.

2. Brief facts of the case are that an order under section 271AAC(1) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') has been passed on 01/08/2023 by imposing penalty of Rs. 79,93,699/-. As against the order of penalty, the Assessee preferred an appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 22/12/2023 dismissed the appeal on the ground of delay in latches of 81 days in filing the appeal. As against the

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order of the Ld. CIT(A) dated 22.12.2023, the Assessee preferred the present appeal on the grounds mentioned above.

3. None appeared for the Assessee, notices sent by the registry were duly served on the Assessee, thus considering the above facts and circumstances, we deem it fit to decide the present appeal on hearing the ld. DR after verifying the material available on record.

4. Heard the Ld. DR and verified the material available on record. Ld. CIT(A) while dismissing the appeal filed by the Assessee, observed that the Assessee has not explained the sufficient cause for condonation of delay of 81 days. The Assessee contended before the Ld. CIT(A) that the delay in filing of appeal due to “non-communication and oversight on the part of the appellant counsel”. The appeal could not be filed on time and further contended the Assessee had no malafide intention in not filing the appeal on time, thus, sought for condoning the delay.

5. In our considered opinion, the Ld. CIT(A) should have condoned the delay of 81 days for the reasons stated by the Assessee by adopting liberal approach while condoning the delay and should have decided the appeal on its merit. Therefore, we condoned delay of 81 days in filing the appeal before the Ld. CIT(A) and remand the matter to the file of Ld. CIT(A) to decide the appeal afresh on its merit in accordance with the law after hearing the Assessee.

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6. In the result, the appeal of the Assessee is partly allowed for statistical purposes.

Order pronounced in open Court on 17th October, 2024

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Dated: 17/10/2024
Binita/R.N, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI