

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G': NEW DELHI
BEFORE
SHRIPRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
ITA No.3121& 3122/Del/2024, A.Y.2013-14**

M/s. S.K. Enterprises, S-561, School Block Shakarpur, Delhi-110092 PAN : ACDFS3126L (Appellant)	Vs.	National Faceless Assessment Centre (NFAC), Delhi (Respondent)
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Appellant by	Sh. Ankit Gupta, Adv.
Respondent by	Shri Satya Prakash Sharma, Sr. DR

Date of Hearing	10/10/2024
Date of Pronouncement	23/10/2024

ORDER

PER YOGESH KUMAR U.S., JM:

Both the appeals filed by the single Assessee, aggrieved by the orders of Ld. CIT(A) dated 21/05/2024. The Ld. CIT(A) dismissed the appeals filed by the Assessee ex-parte by confirming the orders of penalty dated 15/09/2023 imposed u/s 271F and 271(1)(b) of the Income Tax Act, 1961 ('Act' for short) respectively.

2. The Ld. Counsel for the Assessee submitted that Ld. CIT(A) committed error in not condoning the delay of 173 days, though the Assessee has

shown sufficient caused for condoning the delay in filing the appeal. Thus, Ld. AR sought for allowing the appeal by condoning the delay and prayed for restoring the issue to the file of Ld. CIT(A) to decide the appeal on merits.

3. Per contra, Ld. DR relying on the orders of lower authorities sought for dismissal of the appeal.

4. We have heard the parties and perused the material. Aggrieved by the order of the penalties, the Assessee filed appeals before the Ld. CIT(A) with a delay of 173 days. The Assessee contended before the CIT(A) that the counsel who was dealing with all the tax and audit matters, not well and having treatment for depression, anxiety and minute dementia. The Assessee was not aware of passing the ex parte penalty order under Section 271F as well as 271(1)(b) of the Act. The Assessee came to know regarding passing of the orders of penalty only in the month of February, 2024 when the department informed that the complaint will be filed against the Assessee. The Ld. CIT(A) has not condoned the delay in filing the appeals and dismissed the same.

5. Though, we are agree with the proposition that the aggrieved person expected to file the appeal before the CIT(A) within the period of limitation prescribed in the Act, however considering the reasons for condoning the

delay narrated by the Assessee before the Ld. CIT(A), we are of the opinion that the ld. CIT(A) shall have condoned the delay of 173 days and should have decided the appeal on merit. Therefore, we set aside the order of the Ld. CIT(A) and condone the delay in filing the appeal before the Ld. CIT(A) and remand the matter to the file of Ld. CIT(A) with the direction to decide the appeal on merit in accordance with law after hearing the Assessee.

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

Order pronounced in open Court on 23rd October, 2024

Sd/-

(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Dated: 23/10/2024
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

