

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 2961/DEL/2024
[Assessment Year: 2017-18]

Keshav Madhav Steel Pvt. Ltd., M-14, Vardhaman City-2, Plaza, Mezzanine Floor, Asif Ali Road, New Delhi-110002. PAN: AAECK 4271 E	<u>Vs</u>	Income-tax Officer, Ward-14(3), New Delhi.
APPELLANT		RESPONDENT
Appellant by	Shri Jindal Jaiswal, Adv.	
Respondent by	Shri Yogesh Sharma, Sr. DR	
Date of hearing	05.11.2024	
Date of pronouncement	13.11.2024	

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee’s appeal for assessment year 2017-18 arises against DIN and order no. ITBA/NFAC/S/250/2024-25/1064270206(1), dated 22.04.2024, passed by the learned CIT(Appeals)/ National Faceless Appeal Centre (NFAC), Delhi, in

appeal no. NFAC/2016-17/10099953 in proceedings u/s 250 of the Income-tax Act, 1961, hereinafter referred to as the “Act”.

2. Heard both the parties at length. Suffice to say, it emerges during the course of hearing at the outset that the learned CIT(A)/NFAC’s impugned lower appellate discussion has refused to condone delay of 775 days in filing of the assessee’s lower appeal instituted on 4.3.2022 against the Assessing Officer’s assessment framed on 20.12.2019 for the sole reason that the condonation petition did not disclose any sufficient supportive material.

3. Faced with this situation, learned Departmental Representative could hardly dispute the clinching fact that Hon’ble Apex Court land mark decision in Cognizance For Extension Of Limitation in re. (2022) 441 ITR 722 (SC) has already directed the exclusion of the time period from 15.3.2020 to 28.2.2022 of the Covid-19 Pandemic for all limitation purposes. That being the case, I find the approach of learned CIT(A)/NFAC in refusing to condone the impugned delay as not sustainable in law. Ordered accordingly.

4. The assessee’s instant appeal is restored back to CIT(A)/NFAC for its afresh appropriate adjudication preferably within three effective opportunities of hearing subject to rider that it shall be the assessee’s responsibility only to plead and prove all the relevant facts in consequential proceedings.

5. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in open court on 13.11.2024.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI