

**THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, DELHI**

BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER

**ITA No.2157/Del/2024
(Assessment Year 2012-13)**

Nazia Saeed Flat No. 303, Tower C, Tulip Ivory Sector 70, Gurugram, Haryana 122001	Vs.	Income Tax Officer Ward 2(2)(5) Ghaziabad, Uttar Pradesh
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: COKPS5302H		
Appellant	..	Respondent

Appellant by :	Sh. Deepak Jha, CA
Respondent by :	Sh. Sanjay Kumar, Sr. DR

Date of Hearing	22.10.2024
Date of Pronouncement	18.11.2024

O R D E R

PER MADHUMITA ROY, JM:

In the instant case the CIT(A) has dismissed the appeal preferred by the assessee by and under its order dated 15.02.2024 on account of delay. The assessee took the plea of Covid pandemic as the major issue for not filing the appeal in time and could only file on 13.08.2021 instead of January, 2020. It is true that nationwide lockdown was announced due to Covid pandemic in the month of March, 2020, but all over world including our country people became panic out of the same situation of pandemic and started restricting movement outside as far as possible from January, 2020. Thus, considering the factual difficulty

faced by the common people simply relying upon the cut of date mentioned by the Hon'ble Apex Court in the case of limitation rejecting the late filing of appeal by the assessee is not found to be acceptable and, therefore, quashed. Hence, the delay in preferring the appeal before the Ld. CIT(A) is condoned. The appeal is disposed of by remitting the issue to the file of the Ld. CIT(A) for deciding the same afresh upon providing an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. Assessee's appeal is, therefore, allowed for statistical purposes.

2. Assessee's appeal, is allowed for statistical purposes.

Order pronounced in the open court on 18.11.2024

Sd/-
(Madhumita Roy)
Judicial Member

Date 18.11.2024
Rohit: PS

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI