

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "A": NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 1774/DEL/2024  
[Assessment Year: 2018-19]**

Bishamber Yadav, House No. 152, Deep Chand Pradhan Mohalla, Rajokari, New Delhi-110038. PAN: ACGPY 1104 K	<u>Vs</u>	Income-tax Officer, Ward-68(1), Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	<b>Shri M.R. Sahu, CA</b>	
<b>Respondent by</b>	<b>Ms. Kanchan Garg, Sr. DR</b>	
<b>Date of hearing</b>	<b>13.11.2024</b>	
<b>Date of pronouncement</b>	<b>20.11.2024</b>	

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee's appeal for assessment year 2018-19 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1061407158(1), dated 23.02.2024, in case no. NFAC/2017-18/10082584, in proceedings u/s 250 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties at length. Case file perused.

2. It emerges during the course of hearing with the able assistance coming from both the parties that CIT(Appeals)/NFAC herein has refused to condone 135 days'

delay in filing of the lower appeal, instituted on 18.09.2021 against the Assessing Officer's assessment framed on 05.04.2021.

3. Faced with this situation, the revenue could hardly dispute that hon'ble apex court's landmark decision in Cognizance For Extension Of Limitation, In re (2022) 441 ITR 722 (SC) has already directed exclusion of the time period from 18.03.2020 to 28.02.2022 for all purposes in computing limitation on account of Covid-19 Pandemic outbreak. We thus accept the assessee's instant appeal to this limited extent at this stage and restore the same back to the CIT(A)/ NFAC for its afresh appropriate adjudication, as per law, preferably within three effective opportunities of hearing. All other assessee's pleadings herein stand rendered academic.

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

Order pronounced in open court on 20.11.2024.

**Sd/-**  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**  
\*MP\*

Copy forwarded to:

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

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT, NEW DELHI