

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**ITA No. 3417/DEL/2024**  
**[Assessment Year: 2013-14]**

Yadram, 1111 Sectopr A Pocket B, Vasant Kunj, Delhi-110070.  PAN: AAAPY 2668 J	<u>Vs</u>	Income-tax Officer, Ward-68(1), New Delhi
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>		<b>Shri Rajat Chhabra, CA</b>
<b>Respondent by</b>		<b>Shri Sanjay Kumar, Sr. DR</b>
<b>Date of hearing</b>		<b>11.11.2024</b>
<b>Date of pronouncement</b>		<b>21.11.2024</b>

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

This assessee’s appeal for assessment year 2013-14 arises against National Faceless Appeal Centre (INFAC), Delhi’s DIN and order no. ITBA/NFAC/S/250/2023-24/1061280517(1), dated 21.02.2024 in case no. CIT(A), Delhi-21/10478/2018-19 in proceedings u/s 250 of the Income-tax Act, 1961, in short the “Act”.

Heard both the parties at length.

2. A perusal of the CIT(A)/NFAC's impugned lower appellate finding indicates that he has refused to condone 1030 days' delay in filing of the assessee's lower appeal instituted on 30.01.2019 against the assessment order dated 15.03.2016.

3. Faced with this situation it comes to the notice of the undersigned from the lower appellate discussion at page 7 para 5.1 onwards that he had filed first appeal physically; which in turn, has not been counted for the precise reason that it was not in the form of e-appeal which came to be instituted later on after the foregoing delay. All these clinching facts duly prove that it is not an instance where the assessee had not filed any appeal but that of proper compliance on account of lack of knowledge about the newly introduced e-filing system which formed a reasonable cause beyond his control. Learned CIT(A)/NFAC further appears to have not adjudicated the assessee's appeal on merits in light of section 250(6) of the Act. I, accordingly, deem it appropriate in these circumstances to condone the assessee's foregoing delay and remand the matter back to the CIT(A)/NFAC for its fresh adjudication as per law, preferably within three effective opportunities subject to a rider that it shall be the taxpayer's risk and responsibility only to plead and prove all the relevant facts within three effective opportunities in consequential proceedings. Ordered accordingly.

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

Order pronounced in open court on 21.11.2024.

**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**