

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC' NEW DELHI**

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 3152/Del/2024
Assessment Year: 2014-15

The Divine Education Society, 667/25, Patel Nagar, Rohtak-124001.	<u>Vs</u>	Income-tax Officer, Ward-3, Rohtak.
PAN: AACAT 9807 B		
APPELLANT		RESPONDENT
Assessee represented by	Shri Navin Gupta, Adv.	
Department represented by	Shri Sanjay Kumar, Sr. DR	
Date of hearing	14.11.2024	
Date of pronouncement		

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2014-15 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2024-25/1064598512(1), dated 02.05.2024, in case no. NFAC/2013-14/10216240, in proceedings u/s 143(1) of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that the learned CIT(A)/NFAC has refused to condone the assessee's delay of 2250 days in filing of the lower appeal

instituted on 21.01.2023 as against the CPC's section 143(1) processing dated 22.10.2016. The Revenue's case, accordingly, is that the assessee could not explain any reasonable cause on account of circumstances beyond its control so as to get the said delay condoned.

3. It is noticed in this factual background, although it was incumbent on assessee's part to have explained the impugned delay going by Collector Land Acquisition v. Mst. Katiji & another (1987) 167 ITR 471 (SC) and various other judicial precedents, the fact, however, remains that it had filed its condonation averments explaining relevant circumstances beyond its control and also that this impugned delay of 2250 days includes Covid-19 Pandemic outbreak period from 15.3.2020 to 28.2.2022 which has already been directed to be excluded for all purposes by the hon'ble apex court in its land mark decision in Cognizance For Extension Of Limitation, In re. (2022) 441 ITR 722 (SC).

4. Faced with this situation I find merits in the assessee's condonation averments filed before the learned CIT(A)/NFAC and condone the impugned delay of 2250 days in very terms. Learned CIT(A)/NFAC is accordingly directed to decide the assessee's corresponding lower appeal on merits, as per law, 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 purpose in above terms.

Order pronounced in open court on 28.11.2024.

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

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