

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 3155/Del/2024
Assessment Year: 2017-18

Shilpa Bhalla, Block no. 18, H.No. 17, ORN Old Rajinder Nagar, Delhi-110060. PAN: AVGPB 1629 R	<u>Vs</u>	Income-tax Officer, Ward-50(3), Delhi.
APPELLANT		RESPONDENT
Assessee represented by	Ms. Chandrima Choudhury, Adv.	
Department represented by	Shri Sanjay Kumar, Sr. DR	
Date of hearing	14.11.2024	
Date of pronouncement	28.11.2024	

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2017-18 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1055834597(1), dated 07.09.2023, in case no. NFAC/2016-17/10003360, in proceedings u/s 144 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties. Case file perused.

2. It transpires at the outset with the able assistance coming from both the parties that the learned CIT(A)/NFAC has refused to admit the assessee's lower appeal instituted on 19.10.2020 against the Assessing Officer's assessment framed on 22.12.2019 on the ground that the corresponding delay involved therein of 54 days had remained unexplained.

3. The Revenue could hardly dispute the clinching fact that the learned CIT(A)/NFAC has ended up in including the time period from 15.3.2020 to 19.10.2020 , 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). That being the case, I hereby remand the assessee's instant appeal back to the learned CIT(A)/NFAC for his afresh appropriate adjudication, as per law, preferably within three effective opportunities of hearing subject to a rider that it shall be the assessee's responsibility only to plead and prove all the relevant facts in consequential proceedings. Ordered accordingly.

4. 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