

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

**Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 2739/Del/2024 : Asstt. Year: 2012-13**

**ITA No. 2740/Del/2024 : Asstt. Year: 2012-13**

Rajender Prasad Verma, III-E/108, Nehru Nagar, Ghaziabad, Uttar Pradesh-201001 (APPELLANT)	Vs	Income Tax Officer, Ghaziabad, Uttar Pradesh-201002 (RESPONDENT)
<b>PAN No. AAWPV8238K</b>		

**Assessee by : Sh. Ajay Kumar Garg, Adv.**

**Revenue by : Sh. Sanjay Kumar, Sr. DR**

**Date of Hearing: 13.11.2024**

**Date of Pronouncement: 28.11.2024**

**ORDER**

These assessee's twin appeals, ITA Nos. 2739 & 2740/Del/2024 for Assessment Year 2012-13, arises against the order of CIT(A)/NFAC, Delhi dated 15.03.2024 & 21.03.2024 in DIN & Order Nos. ITBA/NFAC/S/250/2023-24/1062720122(1) & ITBA/NFAC/S/250/2023-24/1063059692(1), in proceedings u/s 147 r.w.s. 144 and 271(1)(c) of the Income Tax Act, 1961 (in short "The Act").

2. Heard both the parties at length. Case files perused.

3. I straightaway advert to assessee's quantum appeal ITA No. 2739/Del/2024 wherein the CIT(A)/NFAC's has refused to condone 784 days delay in filing of the lower appeal instituted on 03.03.2022 against the Assessing Officer's assessment framed on 10.12.2019.

4. Faced with this situation, the Revenue could hardly dispute the clinching fact that the CIT(A)/NFAC has included even the Covid-19 pandemic outbreak period from 15.03.2020 to 28.02.2022 whilst counting the assessee's limitation despite the fact that the same has already been ordered to be excluded as per hon'ble apex court landmark directions in Cognizance for Extension of Limitation, In Re (2022)441 ITR 722 (SC). I therefore, deem it appropriate to restore the assessee's instant quantum appeal ITA No. 2739/Del/2024 back to the CIT(A)/NFAC for its appropriate adjudication subject to a rider that assessee's shall plead and prove this case within three effective opportunities at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

5. Same order to follow in assessee's latter appeal ITA No. 2740/Del/2024 since involving consequential u/s 271(1)(c) penalty proceedings.

6. This assessee's twin appeals ITA No. 2739 & 2740/Del/2024 are allowed for statistical purpose in above terms. A copy of the common order be placed in respective case files.

Order Pronounced in the Open Court on 28/11/2023.

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 28/11/2023**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**