

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

**Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. M. Balaganesh, Accountant Member**

ITA No. 2209/Del/2023 : Asstt. Year : 2016-17

Microtek Balaji Powertronics Pvt. Ltd. (Formerly known as Balaji Powertronics), H-56, Udyog Nagar, Main Rohtak Road, S.O. Nangloi West, New Delhi-110041	Vs	ACIT, Circle-42(1), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AAOCM8964A		

**Assessee by : Sh. S. S. Nagar, CA
Revenue by : Sh. B. S. Anand, Sr. DR**

Date of Hearing: 25.11.2024	Date of Pronouncement: 27.11.2024
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ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2016-17, arises against the order of CIT(A)/NFAC, Delhi dated 10.07.2023 in DIN & Order No. ITBA/NFAC/S/250/2023-24/1054257184(1) in proceedings u/s 143(1) of the Income Tax Act, 1961 (in short "The Act").

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

3. It transpires at the outset that the CIT(A)/NFAC's impugned lower appellate discussion has refused to condone assessee's 2132 days delay in filing of the lower appeal instituted on 05.01.2023 against the CPC's processing dated 02.02.2017. The Revenue's fundamental contention raised during the hearing in these facts that it was the assessee's bounden duty to explain a reasonable cause so as to get its

aforesaid delay condoned in the lower appellate proceedings. It could hardly dispute that the assessee had indeed filed its condonation petition before the CIT(A)/NFAC explaining all the circumstances causing the impugned 2132 days delay and therefore, we quote Collector Land Acquisition vs Mst. Katiji & Ors (1987) 167 ITR 471 (SC) that such a delay ought to have been condoned going by the condonation averments so as to pay way for the adjudication of the corresponding issues on merits. We thus restore the assessee's instant appeal back to the CIT(A)/NFAC for it's afresh appropriate adjudication as per law, within three effective opportunities at the taxpayer's risk and responsibility only, to plead and prove it's case in consequential proceedings. Ordered accordingly.

3.1 No other ground or arguments has been pressed at this stage.

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

Order Pronounced in the Open Court on 27/11/2024.

Sd/-

(M. Balaganesh)
Accountant Member

Dated: 27/11/2024

Sd/-

(Satbeer Singh Godara)
Judicial Member

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR