

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'A': NEW DELHI)**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
AND
SHRI S RIFAUH RAHMAN, ACCOUNTANT MEMBER,**

**ITA No:- 3591/Del/2024
(Assessment Year- 2015-16)**

Anurag Bhardwaj, Shalimar Extn-II, Sahibabad.	Vs.	Ward 2(1)(1), Ghaziabad, Ghaziabad.
PAN No:		
APPELLANT		RESPONDENT

Assessee by : None
Revenue by : Shri Yogesh Nayyar, Dr. DR

Date of Hearing : 10.12.2024
Date of Pronouncement : 10.12.2024

ORDER

PER BENCH:

This appeal by the Assessee is arising out of the order of the Commissioner of Income Tax (Appeal), NFAC, Delhi, in appeal no. NFAC/2014-15/10270984 vide order dated 01.11.2023.

2. At the outset, it is noted from the grounds of appeal that the CIT(A) has dismissed the appeal as non-maintainable for the reason

that the delay was not condoned, qua this, the assessee has raised the following ground of appeal:

“1. Ground of appeal attached – Grounds of Appeal Anurag Bhardwaj PAN- AFFPB9205G A.Y. 2015-16 1. Ld. CIT(A) erred in law and facts while making appeal inadmissible and dismissed the appeal rejecting the condonation of delay application, you are requested to direct appellate authority to restore the appeal to the appellate authority so as to hear and decide on merit.

2. We have heard Ld. Sr. DR and gone through the facts and circumstances of the case, we noted from the CIT(A)'s order that the assessee filed an appeal before the CIT(A) on 27.08.2023 against the Assessment Order passed by the Assessing Officer under Section 147 r.w. Section 143 of the Income Tax Act, (hereinafter referred to as 'the Act') dated 27.03.2023. The CIT(A) noted that there is a delay in filing of appeal, as the time limit for filing an appeal u/s 249(2) of the Act is available to the assessee till 26.04.2023. Since the assessee has filed appeal before CIT(A) on 27.08.2023, there is delay of 123 days. The assessee filed a condonation petition before the CIT(A), supported by evidence, and the relevant reasons were noted by the CIT(A), read as under:

- *I was suffering from retinal discharge of fluid in my eye due to which my vision was impaired and I was being treated at Tiwari*

*eye centre, Ghaziabad (prescription of Tiwari Eye center attached)
for long time*

- *When my vision suffered and it could not be treated locally I eventually shifted to Shroff Eye Centre Delhi*
- *I had to rush to Aarvind Eye hospital Coimbatore Tamil Nadu. Where my eye was operated on 24th April 2023 and I was Discharged on 27th April 2023. That the reasons I could not file appeal within due date. (prescription of sferoff eye centre and discharge certificate of Aarvind Eye hospital Coimbatore Tamil Nadu are attached)”*

2.1 When these reasons were confronted to the Ld. Sr. DR along with documentary evidences, he could not contradict the same.

3. Going through the condonation petition and the supporting evidence submitted before the CIT(A) , we are of the view that the reasons stated and cause established are genuine and hence we condone the delay. The delay before CIT(A) is condoned, and order of the CIT(A) is set aside, and the matter is remanded back to the CIT(A) for adjudication on merits.

4. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 10.12.2024

Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT

Dated: 10/12/2024.
Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	10.12.2024
Date on which the typed draft is placed before the dictating Member	10/12/2024
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	