

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**ITA No. 3614/Del/2024**  
**Assessment Year: 2014-15**

<b>Nimit Gupta, S/o Rajesh Kumar, E-22, Industrial Area, Sonipat-131001.</b>	<u>Vs</u>	Income-tax Officer, Ward-3, Sonipat.
<b>PAN: APMPG 4525 K</b>		
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	<b>Shri Navin Gupta, Adv.</b>	
<b>Department represented by</b>	<b>Shri Siddharth B.S. Meena, Sr. DR</b>	
<b>Date of hearing</b>	<b>16.12.2024</b>	
<b>Date of pronouncement</b>	<b>16.12.2024</b>	

**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/M/250/2024-25/1065507123(1), dated 10.06.2024, in case no.CIT(A), Rohtak/10012/2020-21, in proceedings u/s 147 read with section 144 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties at length. Case file perused.

2. It emerges at the outset with the able assistance coming from both the sides that learned CIT(A)/NFAC has refused to condone 48 days' delay in assessee's lower appeal instituted on 07.05.2020 against the assessment order dated 28.12.2019.

3. Learned counsel representing the assessee invites tribunal's attention to his condonation averments duly stating the corresponding reasons of the impugned delay as beyond his control. All these factual averments have gone unrebutted from the department's side during the course of hearing.
4. Faced with this situation, I hereby condone 48 days' delay in filing of the lower appeal and restore the matter back to the learned CIT(A)/NFAC for its afresh appropriate adjudication, as per law, preferably 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 purposes in above terms.

**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