

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND  
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA No.2805/Del/2024  
Assessment Year: 2017-18

Sneh Kaushal, Flat No. T-5 304, Sunworld Vanalika, Secotor-107, Greater Noida	<b>Vs.</b>	Income Tax Officer, Ward-5(3)(2), Noida
<b>PAN: BUZPK7499D</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Vineet Garg, Adv.
Department by	Sh. Sahil Kumar Bansal, Sr. DR

Date of hearing	11.12.2024
Date of pronouncement	18.12.2024

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre [in short, the "CIT(A)-NFAC"], Delhi's DIN and order No. ITBA/NFAC/S/250/2023-24/1061956215(1) dated 04.03.2024 involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

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

3. It emerges at the outset with the able assistance coming from both the parties that CIT(A)/NFAC has refused to admit the assessee's appeal instituted on 30<sup>th</sup> September, 2021 against the assessment herein dated 30.12.2019 on the ground that he had failed to explain the reasonable cause for the purpose of condoning the delay arising therein.

4. Faced with this situation, learned Departmental Representative could hardly dispute the clinching fact that the CIT(A)/NFAC herein has even included the time period of Covid - 19 Pandemic outbreak on 15<sup>th</sup> March, 2020 till the date of filing of the appeal coming to 30<sup>th</sup> September, 2021 despite the fact that hon'ble apex court's landmark decision in Re: Cognizance for Extension of Limitation – 2022(1) TMI 385 (SC) has already directed exclusion thereof. We deem it appropriate to clarify that this is indeed not the Revenue's case that the assessee has not explained the impugned delay up to 15<sup>th</sup> March, 2022 in her condonation petition.

5. Be that as it may, we are of the considered view in these peculiar facts and circumstances that larger interest of justice would be met in case the assessee's instant appeal is restored back

to the Assessing Officer for his afresh appropriate adjudication as per law subject to a rider that he shall plead and prove his case within three effective opportunities at her own risk and responsibility, in consequential proceedings. Ordered accordingly.

6. This assessee's appeal is allowed for statistical purposes in above terms.

***Order pronounced in the open court on 18<sup>th</sup> December, 2024***

***Sd/-***  
**(SHAMIM YAHYA)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 18<sup>th</sup> December, 2024.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi