

**THE INCOME TAX APPELLATE TRIBUNAL
“E” BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER
&
SH. NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA Nos. 477 to 479/Del/2024
(Assessment Years: 2019-20 to 2021-22)**

Neelendra Singh Chauhan 306, 3 rd Floor, Shokeen Plaza, Plot No.3, Pocket-7, Dwarka, Sector-12, New Delhi-110078	Vs.	Asstt. Director Of Income Tax, CPC Bengaluru
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AHEPC8919M		
Appellant	..	Respondent

Appellant by :	Sh. Manish Khurana, Advocate Ms. Priyanka Jindal, CA
Respondent by :	Sh. Amit Katoch, Sr. DR.

Date of Hearing	17.12.2024
Date of Pronouncement	20.12.2024

ORDER

PER MADHUMITA ROY, JM:

The bunch of appeals filed by the assessee are directed against the common order passed by Ld. CIT(A)/NFAC, Delhi whereby and where under the appeals filed by the appellant stood dismissed on the ground of limitation for A.Y. 2019-20 , 2020-21 and 2021-22 respectively.

2. All these appeals were admittedly filed late; the appeals are barred by limitation for 866 days, 438 days and 82 days for A.Y. 2019-20, 2020-21 and 2021-22 respectively.

3. This delays was mainly due to lockdown as a result of Covid-19 Pandemic fact of which though was noted by the Ld. CIT(A), in the absence of any cogent evidence in regard to such explanation rendered by the assessee in support of such delay, the same was not entertained, rather appeals were dismissed on technical ground.

4. Under these facts and circumstances of the matter the ld. AR before us submitted that the assessee be given a further opportunity by the Ld. CIT(A) to explain such delay with corroborative evidence particularly keeping in view the delay caused by lock down due to Covid- 19 Pandemic.

5. Such prayer made by the ld. AR has not been objected by the ld. DR with all his fairness.

6. Having heard the Ld. Counsels appearing for the parties and having regard to the facts and circumstances of the matter, we in order to prevent miscarriage of justice, find it fit and proper to grant further opportunity to the appellant to represent his case before the Ld. CIT(A), particularly on the rejection of all these

appeals which were found to have been barred by limitation. Thus, these appeals are disposed by remitting the issue back to the file of the Ld. CIT(A) for his consideration afresh on the ground of delay upon granting an opportunity of being heard to the assessee and upon considering the evidences in support of such delay or any other evidence which assessee may choose to file at the time of hearing of the appeals and then to pass orders on merit, if so required.

7. The Ld. CIT(A) is directed to pass a reasoned order strictly in accordance with law. The appeals preferred by assessee are, thus, allowed for statistical purposes.

Order pronounced in the open court on 20.12.2024.

Sd/-

**(NAVEEN CHANDRA)
ACCOUNTANT MEMBER**

Date:-20.12.2024

Copy forwarded to:

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

Sd/-

**(MADHUMITA ROY)
JUDICIAL MEMBER**

ASSISTANT REGISTRAR
ITAT, NEW DELHI