

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 1608/Del/2024
Assessment Year: 2018-19

Savitri Devi Kumari, E-1001, Sispal Vihar, Sector-49, Gurgaon-122018. PAN: ATIPK 4067 A	<u>Vs</u>	Additional, Joint, Deputy, Assistant Commissioner of Income Tax, Gurgaon
APPELLANT		RESPONDENT
Assessee represented by	Shri Rajiv Kumar Adv.	
Department represented by	Shri Siddharth B.S. Meena, Sr. DR	
Date of hearing	16.12.2024	
Date of pronouncement	16.12.2024	

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2018-19 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1061662316(1), dated 28.02.2024, in case no. NFAC/2017-18/10229172, in proceedings u/s 143(3) of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties at length. Case file perused.

2. It emerges from a perusal of the case filed at the outset that learned CIT(A) has refused to condone 685 days' delay in filing of the lower appeal instituted on 30.03.2023 against the assessment order dated 15.04.2021, despite the fact that the same includes Covid-19 Pandemic outbreak period from 15.3.2020 to 28.2.2022

which has already been directed to be excluded for all purposes by the hon'ble apex court in Cognizance For Extension Of Limitation, In re. (2022) 441 ITR 722 (SC). The fact further remains that assessee had filed her condonation petition as well explaining the corresponding delay in filing the lower appeal beyond her control, which has not been appropriately considered by the learned lower appellate authority.

3. Faced with this situation, I hereby condone the foregoing delay of 685 days in filing of lower appeal and restore the matter back to the learned CIT(A)/NFAC for 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 purpose in above terms.

Order pronounced in open court on 16.12.2024.

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