

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 3611/Del/2024

Assessment Year: 2011-12

Mani Rai, H. No. 01/D1, Tower-1, GH-7, Chipyana, Crossing Republic, Ghaziabad-201016.	<u>Vs</u>	Income-tax Officer, Ward-2(4), Gurgaon.
PAN: AXCPR 7299 D		
APPELLANT		RESPONDENT
Assessee represented by	Shri Sunil Kumar Tyagi, CA	
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 2011-12 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2024-25/1065604210(1), dated 12.06.2024, in case no. CIT(A), Gurgaon-2/11026/2019-20, in proceedings u/s 144 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that the learned CIT(A)/NFAC has refused to condone the assessee's delay of 326 days in filing of the lower appeal instituted on 20.11.2019 against the Assessing Officer's assessment order dated 29.11.2018. The assessee's case is that he had duly filed condonation petition

explaining the corresponding circumstances beyond his control. Faced with this situation I accept the assessee's argument to this limited extent as per Collector Land Acquisition v. Mst. Katiji & another (1987) 167 ITR 471 (SC) and condone the impugned delay in filing the lower appeal and restore the matter to the learned CIT(A)/NFAC for its afresh appropriate adjudication on merits, as per law, 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. Ordered accordingly.

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