

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 1657/Del/2024
Assessment Year: 2017-18

Sanjay Gupta, 1, Yadav Colony, Ratan Nagar, Bhola Road, Malyana, Meerut-250002 PAN: AWUPG 5403 D	<u>Vs</u>	Income-tax Officer, Ward-2(5), Meerut.
APPELLANT		RESPONDENT
Assessee represented by	Shri Rohit Aggarwal, CA	
Department represented by	Shri Siddharth B.S. Meena, Sr. DR	
Date of hearing	19.12.2024	
Date of pronouncement	19.12.2024	

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2017-18 arises against National Faceless Appeal Centre (NFAC), Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1058714112(1), dated 13.12.2023, in case no.

NFAC/2016-17/10250730, in proceedings u/s 144 of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

2. It transpires during the course of hearing that the learned CIT(A)/NFAC has refused to condone delay of 3 years and 101 days in filing of the assessee's lower appeal instituted on 10.05.2023 against the assessment framed on 31.12.2019

3. Learned Departmental Representative vehemently argued that the impugned delay has been rightly refused to be condoned in lower appellate proceedings.

4. It emerges that the impugned delay 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 condonation petition as well explaining the corresponding delay in filing the lower appeal on account of circumstances beyond control which has not been appropriately considered by the learned lower appellate authority.

5. Faced with this situation, I hereby condone the foregoing delay of 3 years and 101 days in filing of the assessee's 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.

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

Order pronounced in open court on 19.12.2024.

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