

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

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER &
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No. 2623/Del/2024
(Assessment Year 2012-13)**

Vikas 345, Behind OBC Bank Sector 17A Market, Sukhrali, Gurgaon Haryana – 122001	Vs.	Income Tax Officer, Ward 4(5) Gurgaon Haryana
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AKFPV2881F		
Appellant	..	Respondent

Appellant by :	Sh. Naveen Kumar, CA & Sh. Naveen Yadav, CA
Respondent by :	Sh. Amit Katoch, Sr. DR

Date of Hearing	04.12.2024
Date of Pronouncement	04.12.2024

ORDER

PER MADHUMITA ROY, JM:

The instant appeal filed by the assessee is directed against the order dated 12.04.2024 passed by the National Faceless Appeal Centre (NFAC) arising out of the order dated 25.10.2019 passed by the ITO, Ward 4(5), Gurgaon for Assessment Year 2012-13 whereby and whereunder the appeal preferred by the assessee was dismissed on the

ground of limitation. In fact, admittedly, there is a delay of more than 3 years in filing the said appeal before the Ld. CIT(A) which has been candidly submitted before us by the Ld. AR during the course of hearing before us today.

2. While preferring the appeal before the Ld. CIT(A), no application for condonation of delay was preferred by before the First Appellate Authority, the appeal stood dismissed and hence, the instant appeal before us.

3. Under this facts and circumstances of the matter, the Ld. AR prayed for setting aside the issue to the file of the Ld. CIT(A) for adjudication of the appeal afresh upon considering the application for condonation of delay to be filed by him during the course of second round of hearing before the Ld. CIT(A). Such prayer made by the Ld. A.R has not been objected by the Ld. D.R with all his fairness.

4. Having heard the ld. Counsels appearing for the parties, and having regard to the facts and circumstances of the matter, in order to prevent the miscarriage of justice it is found fit and proper to remit issue to the file of the Ld. CIT(A) for adjudication afresh only upon considering the application for condonation of delay which is to be filed by the assessee before Ld. CIT(A) and to pass a reasoned order. However, it is also made clear that in the event the assessee does not cooperate with the said authority, the Ld. CIT(A) would be at liberty to pass orders in accordance with law.

5. Assessee's appeal is, therefore, allowed for statistical purposes.

Order pronounced in the open court on 04.12.2024

Sd/-
(Brajesh Kumar Singh)
ACCOUNTANT MEMBER

Sd/-
(Madhumita Roy)
JUDICIAL MEMBER

Dated 04.12.2024

PS: Rohit

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI