

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

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA No. 3551/Del/2024
(Assessment Year : 2018-19)

Zuari International Ltd. (Formerly known as Zuari Investment Ltd.) Plot No.2, Zamrudpur Community Centre, Kailash Colony, South Delhi – 110 048 PAN : AAACZ 0196 R (Appellant)	Vs.	DCIT Circle – 25(1) Delhi (Respondent)
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Assessee by	Shri K. V. S. R. Krishna, C.A. and Shri Aman Goel, C.A.
Respondent by	Ms. Harpreet Kaur Hansra, Sr. D.R.

Date of Hearing	19.12.2024
Date of Pronouncement	19.12.2024

ORDER

PER VIMAL KUMAR, JM:

1. The appeal filed by assessee is against the order dated 07.06.2024 of Learned Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Ld. CIT(A)'] arising out of assessment order dated 16.04.2021 by the National e-assessment Centre, Delhi (hereinafter referred as 'Ld. AO') under section 143(3) read with section 143(3A) and 143(3B) of the Income Tax Act, 1961

[hereinafter referred to as “the Act”] for the Assessment Year 2018-19.

2. Brief facts of the case are that the assessee filed its return of income on 13.10.2018 declaring loss of Rs.48,123/-. The return filed by assessee was selected for scrutiny under the Faceless Assessment Scheme. During the course of assessment proceedings, questionnaire with notice under section 142(1) was issued on numerous occasions. Reply of assessee in response to notice was examined. On completion of assessment proceedings addition of Rs.4,55,35,119/- on account of disallowance of expenses under section 14A was made by learned AO.

3. Appellant/assessee preferred application for condonation of delay for 7 months and appeal before the learned CIT(A). Learned CIT(A) vide order dated 07.06.2024 dismissed the application of condonation of delay in filing of appeal and appeal.

4. Being aggrieved, appellant/assessee preferred present appeal.

5. Learned Authorized Representative for the appellant/assessee submitted that learned CIT(A) while dismissing application for condonation of delay of 7 months in filing appeal and appeal failed to appreciate that Hon'ble Supreme Court of India in Misc. Application No.21 of 2022 order

dated 10.01.2022 had held that the period from 15.03.2020 till 28.02.2022 shall stand excluded for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings. So, learned CIT(A) ought to have condoned the delay of 7 months in filing appeal and ought to have granted opportunity to the appellant/assessee to appear in the appellate proceedings.

6. Learned Departmental Representative had no objection to sending the matter to learned CIT(A).

7. From examination of record in light of aforesaid condonation, it is crystal clear that appellant/assessee had filed appeal before the learned CIT(A) on 11.11.2021 against the assessment order dated 16.04.2021. Learned CIT(A) dismissed application for condonation of delay in filing appeal and appeal vide *ex parte* order dated 07.06.2024.

7.1 As per order dated 10.01.2022 of Hon'ble Supreme Court of India in Misc. Application No.21 of 2022, it is well settled that the period from 15.03.2020 till 28.02.2022 was excluded for the purposes of limitation as prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings.

7.2 In view of above material facts and well settled principle of law, the dismissal of application for condonation of delay of 7

months in filing appeal and appeal despite order of Hon'ble Supreme Court has led to miscarriage of justice, which is required to be remedied. Therefore, in interest of justice, it is considered expedient to restore the matter to the file of the learned CIT(A) for fresh decision in accordance with law.

8. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order was pronounced in the open court on 19th December, 2024

**Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER**

**Sd/-
(VIMAL KUMAR)
JUDICIAL MEMBER**

Dated: 19.12.2024
*Priti Yadav, Sr. PS**

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI