

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH, 'B': NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.2111/DEL/2024
[Assessment Years 2010-11]**

Dhankhar Earth Movers Pvt. Ltd. K-604, Sispal Vihar, Sohna Road, Sector-49, Gurgaon, Haryana-122018	Vs	ITO, Ward-7(3), Delhi
PAN-AACCD6348M		
Assessee		Revenue

Assessee by	Shri I.P. Bansal, Adv. & Shri Vivek Bansal, Adv.
Revenue by	Shri Rajesh Kumar Dhanishtha, Sr. DR

Date of Hearing	24.12.2024
Date of Pronouncement	24.12.2024

ORDER

PER BRAJESH KUMAR SINGH, AM,

This appeal filed by the assessee is against the order dated 18.02.2019 of the Ld. CIT(A)-15, Delhi, pertaining to Assessment Year 2010-11, arising out of the assessment order dated 26.12.2017 passed by the Income Tax Officer, Ward No.7(3), New Delhi (in short 'the AO') under section 147/143(3) of the Income Tax Act, 1961 (hereinafter referred as 'the Act')

2. At the outset, the ld. AR submitted that the Ld. CIT(A) decided the appeal ex-parte. The Ld. AR further submitted that there is a delay in filing of the appeal.

2.1. The assessee filed a condonation petition dated 27.04.2024 and submitted that the assessee company is presently promoted by retired Colonel Kulbir Singh, aged about 75 years who is not keeping good health. It was submitted that the assessee company had changed the address of its registered office w.e.f. 17.02.2018 and the notices of the ld. CIT(A) were being served at its old address. It was further submitted that the Director was victim of non-responsiveness of his previous tax consultant, who had provided his own e-mail ID and phone numbers for communication to be received from the Income Tax Department. He, therefore, submitted that the delay may be condoned and the matter be set-aside to the file of the Ld. CIT(A) to decide the matter on merits after giving one more opportunity to the assessee.

3. The Ld. DR did not have any serious objection to the above request of the ld. AR.

4. We have considered the rival submissions and perused the materials available on record. On perusal of the order of the Ld. CIT(A), it is seen that none appeared on behalf of the assessee. Even though, the ld. CIT(A) has also dealt with the merits but held that since no submissions were forthcoming from the assessee and therefore the grounds of appeal remained unsubstantiated. However, on perusal of the explanation filed by the assessee, we are satisfied that there was a reasonable cause for the delay in filing of the appeal by 12 days and the same is condoned. Further, we are also satisfied with the explanation of the Ld. AR regarding the reasons given for non-appearance before the ld. CIT(A). We, therefore, set-aside the order of the ld. CIT(A) and restore it to his file for fresh

adjudication after giving a reasonable opportunity of being heard to the assessee as per law. Grounds of appeal are allowed for statistical purposes.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 24th December, 2024

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Sd/-
[BRAJESH KUMAR SINGH]
ACCOUNTANT MEMBER

Dated 24.12.2024

Shekhar

Copy forwarded to:

1. Assessee
2. Respondent
3. PCIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi