

**INCOME TAX APPELLATE TRIBUNAL  
AGRA BENCH "SMC": AGRA  
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
(Through virtual hearing)**

**ITA No. 132/AGR/2024  
(Assessment Year: 2014-15)**

<b>Mukesh Kumar Agarwal,</b> Opposite Hanuman Mandir, Phalke Bazar, Lashkar, Madhya Pradesh (Appellant) <b>PAN: ACOPA6266G</b>	Vs. ITO, Gwalior	(Respondent)
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Assessee by :	None
Revenue by:	Shri Shalendra Srivastava, Sr. DR

Date of Hearing	03/02/2025
Date of pronouncement	03/02/2025

**ORDER**

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No.132/Del/2024 for AY 2014-15, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'ld. NFAC', in short] dated 26.02.2024 against the order of assessment passed u/s 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 12.03.2022 by the Assessing Officer, NFAC (hereinafter referred to as 'ld. AO').
2. None appeared on behalf of the assessee on the date of hearing today. But on perusal of the order of the Learned NFAC, we find that the Learned NFAC had dismissed the appeal of the assessee by not condoning the delay in filing of appeal by 220 days. The assessee had stated that he was suffering from ailment and accordingly could not concentrate on his income tax affairs which had eventually led him to skip the due date of filing of appeal. We find

that this reason to be a sufficient cause and hence in the interest of substantial justice, we direct the Learned NFAC to condone the delay and admit the appeal for adjudication. The Learned NFAC is also directed to pass a speaking order by adjudicating all the grounds raised by the assessee. Needless to mention that the assessee be given reasonable opportunity of being heard. The assessee is at liberty to raise additional grounds and file additional evidences, if any, if he so desires. With these directions, the grounds are restored to the file of Learned NFAC for de novo adjudication in accordance with law.

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

Order pronounced in the open court on 03/02/2025.

-Sd/-  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 03/02/2025  
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi