

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AGRA

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकरअपील सं./ ITA No.217/Agr/2024
(निर्धारणवर्ष / Assessment Year: 2020-21)

Gaurav Goyal (HUF) D-63,64, Shri Radhapuram Krishna Nagar, Mathura – 281 004	बनाम/ Vs.	ITO Ward 1(3)(1) Mathura
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAFHG-3017-C		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Anurag Sinha (Advocate)- Ld.AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri Shailendra Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	18-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	18-02-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2021-21 arises out of the order of learned Commissioner of Income Tax, National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 15-05-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 143(3) r.w.s. 144B of the Act on 23-09-2022. In the assessment order, Ld. AO treated the agricultural income of Rs.25.87 Lacs as ‘income from other sources’ since the assessee failed to substantiate the same. The Ld. CIT(A) did not admit the first appeal for want of condonation of delay of 2 months approx. Aggrieved, the assessee is in further appeal before us.

2. Summarizing various arguments favoring the case of the assessee, Ld. AR stated that assessee is regularly engaged in carrying out agricultural activities since financial year 2018-19 on certain land which is taken on lease which is evidenced by lease deed as placed before lower authorities. The Ld. AR pleaded for admission of first appeal and also sought another opportunity of hearing to substantiate its case. The Ld. Sr. DR has opposed any interference in the impugned order.

3. The Hon'ble Supreme Court in the case of **N. Balakrishnan vs. M. Krishnamurthy (7 SCC 123)** held that condonation of delay is matter of discretion of the court. The delay of very long range could be condoned if the explanation is satisfactory. The primary objective is to adjudicate the dispute between the parties and to advocate substantial justice. The rules of limitation are not meant to destroy the rights of the parties. They are meant to see that the parties do not resort to dilatory tactics but to seek the remedy promptly. The object of providing legal remedy is to repair the damage caused by the reason of legal injury. Keeping these principles in mind, we condone the delay before first appellate authority and direct Ld. CIT(A) to adjudicate the appeal on merits. The assessee is directed to substantiate its case forthwith.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 18th February, 2025.

Sd/-
(SATBEER SINGH GODARA)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

Dated: 18-02-2025

Mks