

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.518/Agr/2024
(निर्धारणवर्ष / Assessment Year: 2012-13)

Smt. Sunita Devi Flat No.2001, 20 th Floor Soc No.2, Veena Crest Opp. Ganesh Mandir, SVP Nagar MHADA, Four Bungalow, Andheri Mumbai 400 053	बनाम/ Vs.	ITO Ward 1(2)(4) Agra
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AEDPD-5823-K		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	S/Shri Amit Goyal and Nitin Goyal (Advocate) – Ld. ARs
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri Shailender Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	19-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	19-02-2025

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2012-13 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 09-02-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 144 r.w.s. 147 of the Act on 23-11-2019 determining total income at Rs.10.99 Lacs. The Ld. CIT(A) did not admit the appeal of the assessee for want of condonation of 729 days against which the assessee has preferred instant appeal before us. The registry has noted

delay of 227 days in the appeal which stand condoned. The only prayer of Ld. AR is admission of appeal and adjudication of issue on merits by Ld. CIT(A). The same has been opposed by Ld. Sr. DR.

2. We find that the assessment was framed on 23-11-2019 and first appeal was instituted on 21-12-2021. It is clear that substantial period of delay falls in lockdown situation arising out of Covid-19 Pandemic. Considering the directions of Hon'ble Apex Court in the case of Cognizance for extension of Limitation (2022; 441 ITR 722 SC), we condone the delay before first appellate authority and restore the appeal back to the file of Ld. CIT(A) for fresh adjudication on merits with a direction to the assessee to substantiate its case forthwith.

3. The appeal stand allowed for statistical purposes.

Order pronounced on 19th February, 2025.

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

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

Dated: 19-02-2025
Mks

आदेश की प्रतिलिपि ँ ग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA