

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“DB” BENCH, AGRA**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER &  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

**ITA No. 78/Agr/2021  
(Assessment Year 2010-11)**

K.P. Cold Storage, B-23, Kamla Nagar, Agra, U.P.- 282005	Vs.	ITO, Ward-2(1)(2) Aaykar Bhawan, Sanjay Place Agra, U.P.-282005
स्थायीलेखासं. / जीआइआरसं. / PAN / GIR No: AAGFK5538H		
Appellant	..	Respondent

Appellant by :	Sh. Anurag Sinha, Adv.
Respondent by :	Sh. Shailender Shrivastava, Sr. DR

Date of Hearing	10.02.2025
Date of Pronouncement	10.02.2025

**ORDER**

**PER SATBEER SINGH GODARA, JUDICIAL MEMBER:**

This assessee's appeal for assessment year 2010-11 arises against Commissioner of Income Tax(Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and Order No. ITBA/NFAC/S/250/2021-22/1034509275(1) dated 29.07.2021, involving proceedings u/s 147 r.w.s. 144 of the Income-tax Act, 1961, [hereinafter referred to as the 'Act'].

2. Heard both the parties at length. Case file perused.
3. It emerges during the course of hearing that the Ld. CIT(A) given lower authorities order has refuse to condone 13 days delay in filing of

the lower appeal dated 30.01.2018 against the assessment order passed on 13.12.2017.

4. Learned DR could hardly dispute that the assessee had duly explained the reasons of the foregoing delay of 13 days on account of circumstances beyond it's control.

5. Faced with the situation we Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC) to conclude that keeping in mind the assessee's condonation averments, the impugned delay of 13 days in filing of the lower appeal ought to have been condoned. We accordingly accept the assessee's said condonation petition and direct the learned CIT(A)/NFAC to decide the lower appeal herein as per law.

6. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 10.02.2025

Sd/-  
(Manoj Kumar Aggarwal)  
ACCOUNTANT MEMBER

Sd/-  
(Satbeer Singh Godara )  
JUDICIAL MEMBER

Dated 10.02.2025

PS: Rohit/Subodh, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR