

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

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

ITA No.112/Agr/2024
Assessment Year:2017-18

Neeraj Gupta, Near Sabzi Mandi, Kamlaganj, Shivpuri (MP)	Vs.	Income-tax Officer, Ashoknagar.
PAN : ANBPG2585L		
(Appellant)		(Respondent)

Assessee by	Sh. Rajendra Sharma, Advocate
Department by	Sh. Shailendra Shrivastava, Sr. DR

Date of hearing	17.02.2025
Date of pronouncement	17.02.2025

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre [in short, the "CIT(A)-NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1061082699(1) dated 18.02.2024, involving proceedings under section 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 learned CIT(Appeals)-NFAC has refused to condone the corresponding delay in the assessee's filing of the lower appeal instituted on 26.08.2022 against the assessment framed on 28.03.2022; respectively.

4. Learned counsel submits in this factual backdrop that the assessee suffered from chronic ailment (evidence attached on record) which forms a reasonable cause for him not to file his lower appeal within the limitation period. Faced with this situation, we deem it appropriate to condone the above delay and restore this assessee's appeal back to the CIT(Appeals)/NFAC for his fresh adjudication on merits within three effective opportunities at the risk and responsibility of the assessee to prove his case. Ordered accordingly.

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

Order pronounced in the open court on 17.02.2025.

**Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER**

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

Dated: 17.02.2025

*aks/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra