

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

**ITA No. 384/AGR/2024**  
**(Assessment Year: 2015-16)**

<b>Charan Singh,</b> 120, Kila Road Ramgad, Panjeerpur Koil, Aligarh, UP (Appellant) <b>PAN:CSNPS1786G</b>	Vs.	Assessment Unit, Income Tax Department, National Faceless Appeal Centre (NFAC) (Respondent)
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Assessee by :	None
Revenue by:	Shri Shailender Shrivastava, Sr. DR
Date of Hearing	07/02/2025
Date of pronouncement	07/02/2025

**ORDER**

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

1. The appeal in ITA No. 384/AGR/2024 for AY 2015-16, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. NFAC', in short] dated 26.07.2024 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 29.03.2023 by the Assessing Officer, NFAC, Delhi (hereinafter referred to as 'Id. AO').
2. Though the assessee has raised several grounds of appeal, the preliminary issue raised thereon pertains to non-condonation of delay in filing of appeal by 134 days by the assessee before the Learned NFAC.
3. We have heard the rival submissions and perused the materials available on record. We find that assessee had proved the sufficient cause for delay in

filing of appeal before the Learned NFAC. In the interest of substantial justice, we direct the Learned NFAC to condone the delay in filing of appeal and admit the appeal for adjudication. Consequentially, in the interest of justice and fair play, we deem it fit and appropriate to restore this appeal to the file of Learned NFAC for denovo adjudication in accordance with law. Needless to mention the assessee be given reasonable opportunity of being heard. The assessee is directed to cooperate with Id NFAC for expeditious disposal of the appeal by not taking unwarranted adjournments. Hence, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 07/02/2025.

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

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

Dated: 07/02/2025  
A K Keot

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

ASSISTANT REGISTRAR  
ITAT, New Delhi