

**THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH "SMC", NEW DELHI
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL
MEMBER AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**
(Through Video Conferencing)

ITA No. 125/DDN/2024
(Assessment Year: 2014-15)

Dalip Singh, Kanjarpur Roorkee, Distt-Haridwar, Uttarakhand	Vs.	ITO, Ward-1(3)(4), Roorkee
(Appellant)		(Respondent)
PAN: ELNPS5206N		

Assessee by :	Shri K. K. Juneja, Adv
Revenue by:	Shri A. s. Rana, Sr. DR
Date of Hearing	20/03/2025
Date of pronouncement	20/03/2025

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No. /DDN /2024 for AY 2014-15, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. NFAC', in short] in appeal No. ITBA/NFAC/S/250/2024-25/1064875690(1) dated 14.05.2024 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 31.03.2022 by the Assessing Officer, NFAC, Delhi (hereinafter referred to as 'Id. AO').

2. Though the assessee has raised several grounds of appeal on law as well as on merits, the only effective issue to be decided in this appeal is as to whether the Id NFAC was justified in passing order ex parte and by not condoning the delay in filing the appeal before it in the facts and circumstances of the instant case.

3. We have heard the rival submissions and perused the material available on record. We find that the Id NFAC had not even stated the number of days of delay in filing of appeal, but on perusal of Form 35, we find that the assessment order was received on 31.03.2022 by the assessee and the appeal has been preferred on 28.09.2022. Hence, there is a delay of 151 days. In the interest of substantial justice, we hold that the said delay is required to be condoned and since the appeal of the assessee has been dismissed by not condoning the delay, we deem it fit and appropriate to restore this appeal in its entirety to the file of the Id NFAC for de novo adjudication in accordance with law. Needless to mention that the assessee be given reasonable opportunity of being heard. The assessee is at liberty to raise additional grounds, if any, and additional evidences, if any, in support of his contentions before the Id NFAC. Accordingly, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 20/03/2025.

-Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

-Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 20/03/2025
A K Keot

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

ASSISTANT REGISTRAR
ITAT, New Delhi