

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

**BEFORE : SMT ANNAPURNA GUPTA, ACCOUNTANT MEMBER  
AND  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

ITA No. 238/Agr/2024  
Assessment Year: 2012-13

Akhil Bhartiya Gahoi Vaishya, Mahasabha, Raja Bakshar Ki Goth, Daulat Ganj, Lashkar, Gwalior (MP)	<b>Vs.</b>	Income-tax Officer, Aayakar Bhavan, Main Building, City Centre, Gwalior.(MP)
<b>PAN : AACTA3762F</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Shailender Shrivastava, Sr. DR

Date of hearing	27.03.2025
Date of pronouncement	27.03.2025

**ORDER**

**Per Sunil Kumar Singh, Judicial Member:**

This appeal has been preferred against the impugned order dated 10.05.2024 passed in Appeal No. CIT(A), Gwalior/10933/2019-20 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi, wherein the appeal was dismissed as non-maintainable having been filed beyond the period of limitation.

2. None has appeared for the appellant/assessee. The respondent/Revenue is represented by Shri Shailender Shrivastava, Ld. Sr. DR.

3. It appears from the perusal of record that the appellant assigned the reason for condonation of delay before the learned CIT(Appeals) that the notices u/s. 148 and 142(1) of the Act were issued and served upon the erstwhile President of the appellant/assessee who did neither comply nor made any communication to the new governing body, which resulted in *ex parte* assessment order and caused delay in filing the appeal. It was further stated that the Assessing Officer also could not trace the details of new governing body and the internal management body of the appellant. The learned CIT(Appeals), however, disbelieving the aforesaid reasons for delay, dismissed the appeal as barred by limitation.

4. It is born out of the record that the Ld. CIT(Appeals) itself mentioned in the impugned order that the assessment order was served upon the appellant/assessee on 04.01.2020 as per appellant's claim. This claim of the assessee has not specifically been refuted by the Ld. CIT(Appeals) . Accordingly, the appeal for being within the period of limitation ought to have been filed on or before 03.02.2020, but the same was filed on 12.02.2020 with a delay of only 9 days, which, in our opinion, cannot be termed as an inordinate delay keeping in view the reasons for condonation of delay, which stand un-controverted on behalf of the Revenue.

5. It is well established principle of law that the substantial justice cannot be denied on technical aberrations. The object of prescribing procedure is

to advance the cause of justice. In an adversarial justice system like ours, no party should ordinarily be denied the opportunity of participating in the process of justice dispensation. Justice is the goal of jurisprudence. Any interpretation which eludes or frustrates the recipient of justice, is not to be followed.

6. The object of prescribing the time period for filing of the appeal is to expedite the proceedings before the concerned authorities and to advance the cause of justice. In view of the explanation submitted by the assessee, we deem it just and proper to condone the said delay of only 9 days.

7. In the result, the appeal is allowed. The impugned order dated 10.05.2024 is set aside. The delay in filing the first appeal before first appellate authority stands condoned. We restore the matter back to the file of learned CIT(Appeals) for passing order afresh on merit in accordance with law. Needless to say, the first appellate authority shall ensure the substantial compliance of the principles of natural justice.

***Order pronounced in the open court on 27.03.2025.***

**Sd/-  
(ANNAPURNA GUPTA)  
ACCOUNTANT MEMBER**

**Sd/-  
(SUNIL KUMAR SINGH)  
JUDICIAL MEMBER**

Dated: 08.04.2025

\*aks/-

Copy forwarded to:

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