

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 504/Del/2025 : Asstt. Year: 2017-18**

Rohit Gupta, B-335, Ground Floor, New Friends Colony, New Delhi - 25 (PAN: AAAPG3687M)	Vs	ACIT, Circle 67(1), New Delhi
(APPELLANT)		(RESPONDENT)
<b>PAN No. AQIPS1923N</b>		

**Assessee by : Shri Rohit Gupta (Assessee)  
Revenue by : Sh. Sanjay Kumar, Sr. DR**

**Date of Hearing: 21.04.2025**

**Date of Pronouncement: 21.04.2025**

**ORDER**

This assessee's appeal for Assessment Year 2017-18, arises against the CIT(A)/NFAC, Delhi's DIN & Order No. ITBA/APLS/250/2024-25/1071470336(1) dated 23.12.2024, in proceedings u/s 143(3) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the sides at length. Case file perused.

3. It emerges at the outset with the able assistance coming from both the sides that the learned CIT(A)/NFAC has refused to condone the corresponding delay of more than 12 months in institution of the assessee's lower appeal filed on 16.12.2020 against the assessment order dated 14.12.2019. This is indeed

coupled with the fact that the assessee had filed his condonation petition explaining all the reasons of the said delay on account of circumstances beyond his control.

4. All these clinching facts have gone un-rebutted from the Revenue side. I therefore quote Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC) that such a delay ought to have been condoned going by the condonation averments so as to pave way for the adjudication of the corresponding issues on merits, to conclude that the CIT(A)/NFAC's findings refusing to condone the impugned delay in assessee's filing of the lower appeal are not sustainable in law. His impugned lower appellate order is accordingly reversed. The assessee's appeal is restored back to the CIT(A)/NFAC for its afresh appropriate adjudication within three effective opportunities.

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

Pronounced in Open Court on 21.04.2025.

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 21/04/2025**

SR BHATNAGAR

Copy forwarded to:

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

**ASSISTANT REGISTRAR**