

IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, AGRA

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकरअपील सं. / ITA No.69/Agr/2024
(निर्धारणवर्ष / Assessment Year: 2013-14)

Naseem Ishrat 81, Sangam Vihar Colony, Sipri Bazar, Jhansi (UP).	बनाम/ Vs.	Income-tax Officer, Ward 2(3)(5), Jhansi.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ABFPI-5615-M		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Pankaj Gargh, Adv. – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Shailender Shrivastava – Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	18-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	22.04.2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2013-14 arises out of an order passed by of learned Commissioner of Income Tax (Appeals), NFAC, Delhi [CIT(A)] on 30-11-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s. 144B of the Act on 30-05-2023. In the assessment order, Ld. AO made addition under the head capital gains and determined total income at Rs.103.50 Lacs. The Ld. CIT(A) did not admit first appeal for want of condonation of delay of 77 days. Aggrieved, the assessee is in further appeal before us. The registry has noted delay of 24 days in the appeal. The Ld. AR has prayed for adjudication of the appeal on merits which has been opposed by Ld. Sr. DR.

2. Keeping in mind the guiding principles laid down by Hon'ble Apex Court in the case of **Collector, Land Acquisition vs. Mst. Katiji & Ors. (1987; (2) TMI 61 SC)**, we condone both the delays and restore the appeal back to the file of Ld. CIT(A) for reconsideration on merits. The assessee is directed to substantiate its case.

3. The appeal stand allowed for statistical purposes.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-

(SATBEER SINGH GODARA)

न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

Dated: 22.04.2025

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA