

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

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

आयकरअपीलसं./ ITA No. 105/Agr/2024
(निर्धारणवर्ष / Assessment Year:2012-13)

Shri Vikas Tiwari 289, Krishna Sadan Tansen Nagar Gwalior-474002.	बनाम/ Vs.	Income-tax Officer, Ward 3(1), Gwalior.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AEJPT-3775-J		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/Respondent by	:	Sh. Shailender Shrivastava – Ld. DR

सुनवाईकीतारीख/Date of Hearing	:	20-02-2025
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) 2012-13 arises out of an order passed by learned Commissioner of Income Tax (Appeals), NFAC, Delhi [CIT(A)] on 24-03-2023 in the matter of an assessment framed by Ld. Assessing Officer [AO] on *best judgment* basis u/s. 144 r.w.s. 147 of the Act on 22-11-2019. In the assessment order, Ld. AO determined total income of Rs.4.58 Lacs since the assessee failed to make any representation therein. The Ld. CIT(A) confirmed the assessment for the same very reasons. Aggrieved, the assessee is in further appeal before us. The registry has noted delay of 308 days in the appeal. At the time of hearing, none appeared for assessee. The Ld. Sr. DR pleaded for dismissal of the appeal.

2. Keeping in mind the guiding principles as 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 the delay in the appeal and restore the appeal back to the file of Ld. CIT(A) for de novo adjudication with a direction to the assessee 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)

लेखासदस्य / 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