

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

**BEFORE : SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No.26/Agr/2025  
Assessment Year: 2013-14

Satish Narayan Shukla, Mohalla Katra Hemnath, Phaphund, Distt. Auraiya-206122 (UP).	<b>Vs.</b>	Income-tax Officer, Ward 1(1)(4), Auraiya.
<b>PAN : BCWPA6111B</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Avadhesh Kumar, CA
Department by	Sh. Shailendra Srivastava, Sr. DR

Date of hearing	02.04.2025
Date of pronouncement	02.04.2025

**ORDER**

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

This appeal has been preferred by assessee against the impugned order dated 22.11.2024 passed in Appeal No. NFAC/2012-13/10321736 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250(6) of the Income-tax Act, 1961 (hereinafter referred to as "the Act") wherein the Id. CIT(Appeals), dismissed the appeal of the assessee as barred by limitation.

2. Brief facts state that based on disallowance of assessee's claim of deduction u/s. 54 and 54F amounting to Rs.12,22,705/- made by the

Assessing Officer vide order dated 28.03.2022, the Assessing Officer levied penalty amounting to Rs.2,51,878/- u/s. 271(1)(c) of the Act vide order dated 22.09.2022.

3. Aggrieved, the assessee preferred first appeal before the Id. CIT(Appeals), wherein the Id. CIT(Appeals) rejected the assessee's request for condonation of delay in filing the appeal and dismissed the appeal as non-maintainable.

4. We have perused the records and heard the Id. Representative for the assessee and the Id. Departmental representative for the Revenue.

5. It appears from the perusal of record that the appellant assigned the reason for condonation of 500 days' delay in filing the appeal before the learned CIT(Appeals) that the assessee was not aware about the penalty order passed and it came to his notice through his consultant who suggested to file the appeal against the said penalty order. The learned CIT(Appeals), however, disbelieving the aforesaid reasons for delay, dismissed the appeal as barred by limitation.

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 500 days. We, therefore, set aside the impugned order dated 22.11.2024. The delay in filing the first appeal before first appellate authority stands condoned and the matter is restored 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.

7. In the result, appeal is allowed for statistical purposes. The impugned order dated 22.11.2024 is set aside.

***Order pronounced in the open court on 02.04.2025.***

***Sd/-***  
**(BRAJESH KUMAR SINGH)**  
**ACCOUNTANT MEMBER**

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

Dated: 02.04.2025

\*aks/-

Copy forwarded to:

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