

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI  
(DELHI BENCH 'G' NEW DELHI)**

**BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
AND  
SH. YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No. 3801/Del/2024 (A.Y. 2019-20)**

|  |     |  |
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| Sahbir Singh Judge<br>Plot No. 1201-A/5 Near<br>PWD Office, Street No. 2<br>Near Ram Kishan<br>Industries Hathwala Road,<br>SamalkhaPanipat, Haryana<br><b>PAN: AFDPJ9948Q</b> | Vs. | Deputy Commissioner of<br>Income Tax, Income Tax<br>Office, Sector 6,<br>Panipat,<br>Haryana |
| <b>Appellant</b>   |     | <b>Respondent</b>  |

|                       |                                |
|-----------------------|--------------------------------|
| Assessee by           | Advocate Manoj Kumar           |
| Revenue by            | Sh. Sahil Kumar Bansal, Sr. DR |
| Date of Hearing       | 08/05/2025                     |
| Date of Pronouncement | 14/05/2025                     |

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

The present appeal is filed by the Assessee against the order of the Commissioner of Income Tax (Appeal), Karnal, ('Ld. CIT(A)' for short) dated 22/04/2022 for the Assessment Year 2019-20.

2. The present appeal is filed with a delay of 791 days in filing the present Appeal. An application for condonation of delay has been filed as under:-

*"The assessee, being unaware of the proceedings, relied entirely on the counsel for handling the case and was under the genuine belief that all necessary actions were being taken within the legal time frame.*

*The issue came to light only when the assessee conducted a routine review of tax matters and discovered that the appeal had not been filed. Upon further inquiry, it was revealed that the counsel had failed to inform the assessee about the*

*adverse order and the need to file an appeal before this Tribunal. An Affidavit is enclosed for delay in appeal.*

*The appeal against the above said Order was required to be filed on or before 22th June 2024, but due to the above said reason, I was not aware of the order dated 22.04.2022, resulting in a situation that the appeal could not be filed within the statutory time frame.*

*The delay was neither intentional nor due to negligence on the part of the assessee but was purely due to the oversight of the counsel, which was beyond the control of the appellant. As soon as the appellant became aware of the situation, immediate steps were taken to the appeal, and this application is being made with utmost sincerity to seek the Tribunal's indulgence.”*

3. The Ld. Counsel appearing for the Assessee submitted that delay in filing the appeal was not intentional and sought that delay in filing the Appeal may be condoned for the reasons stated in the application.

4. Per contra the Ld. Departmental Representative submitted that the reason for condoning the delay stated in the application is not sufficient to condone the inordinate delay of 791 days in filing the Appeal. Therefore, sought for dismissal of the Appeal

5. We have heard both the parties and perused the material available on record. In the application for condonation of delay, the Assessee stated that he has appointed 'counsel' who has not informed the Assessee about passing of the order by the Ld. CIT(A). It is seen

from the application the Assessee has not even mentioned the name of the counsel whom he has engaged to represent him before Ld. CIT(A) nor filed any affidavit of the said 'Counsel' to substantiate the said claim. The application for condonation of delay has been filed in a formal manner, which is not sufficient to condone the delay of 791 days. It is not the case of the Assessee that the notice has not been served on the Assessee or he has not in heard before passing the order impugned, on the other hand, the Assessee put the entire burden on 'a counsel' who claimed to have represented him before the Ld. CIT(A) without even naming the said 'Counsel'. In our considered opinion, the reasons stated in the application for condonation of delay is not accurate and we find no sufficient cause to condone the delay of 791 days in filing the present Appeal. Accordingly, the present Appeal filed by the Assessee is dismissed for delay in latches.

**Order pronounced in the open court on 14th May , 2025**

**Sd/-**  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Date:- 14 .05.2025  
R.N, Sr.P.S\*

**Sd/-**  
**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI