

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

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

ITA Nos. 744 & 745/Del/2025  
Asstt. Years : 2018-19 & 2019-20

PRIME INTERGLOBE PVT. LTD.  
187, MEZAMINE FLOOR,  
TILAK BAZAR,  
DELHI – 6  
(PAN: AAHCP5013A)  
**(Appellant)**

VS. DCIT, CC-17,  
NEW DELHI  
**(Respondent)**

Appellant by : Sh. Balmeet Singh Kathuria, A.R.  
Respondent by : Sh. Om Parkash, Sr. DR.

Date of Hearing	14.05.2025
Date of Pronouncement	14.05.2025

**ORDER**

**PER MAHAVIR SINGH, VICE PRESIDENT :**

These appeals have been filed by the Assessee against the respective orders passed by the NFAC, Delhi for the assessment years 2018-19 & 2019-20.

2. Heard both the sides and perused the records.
3. At the outset, Ld. AR has submitted that Ld. CIT(A) erred in dismissing the appeals filed by the assessee without appreciating the bonafide reasons for the delay in filing the appeals. He submitted that the delay was due to genuine and unavoidable circumstances and the Ld. CIT(A) ought to have condoned the delay in filing the appeal considering the bonafide reasons and the principles of natural justice, instead of dismissing the appeal in a summary manner. Therefore, it was pleaded that the matter may be remitted back to the file of the Ld. CIT(A) with the

directions to decide the issues on merits and delay in dispute before the Ld. CIT(A) may also be condoned. Ld. DR could not controvert the aforesaid proposition.

4. Upon careful consideration, we find that Ld. CIT(A) has not discussed the issues on merits, rather he dismissed the appeal being time barred. Upon hearing, the Ld. AR, we find considerable cogency in his contention that delay occurred, if any, is due to bonafide reasons for which reasonable cause has been attributed to the assessee. Accordingly, the delay in dispute before the Ld. CIT(A) is hereby condoned. Hence, in the interest of justice, we remit back the issues in dispute to the file of the Ld. CIT(A) with the directions to pass a reasonable and speaking order on the merits of the case, after giving adequate opportunity of being heard to the assessee, for which ld. DR has no objection. Assessee is also directed to fully cooperate with the Ld. CIT(A) during the proceedings in both the appeals.

5. In the result, both the Assessee's appeals are allowed for statistical purposes  
Order pronounced in the Open Court on 14.05.2025.

SD/-  
**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**  
*SRBhatnagar*

SD/-  
**(MAHAVIR SINGH)**  
**VICE PRESIDENT**

**Copy forwarded to: -**

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

TRUE COPY

By Order,

Assistant Registrar, ITAT,  
elhi Bench