

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI “C” BENCH: NEW DELHI**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.786 & 787/Del/2025

[Assessment Year : 2017-18 & 2018-19]

Devender Sarna, D-64, Vivek Vihar, Delhi PAN-ACAPS8428A	v s	ITO, Ward-58(6), Vikas Bhawan, I.P.Estate, Delhi-110002
APPELLANT		RESPONDENT
Appellant by	None	
Respondent by	Shri Om Prakash, Sr.DR	
Date of Hearing	14.05.2025	
Date of Pronouncement	14.05.2025	

ORDER

PER MANISH AGARWAL, AM :

The captioned appeals have been filed by the assessee seeking to assail the different First Appellate orders dated 24.06.2024 & 26.08.2024 of Ld. Commissioner of Income Tax (A), National Faceless Appeal Centre (“NFAC”), Delhi [“Ld.CIT(A)”] in Appeal No.CIT (A), Delhi- 19/11141/2019-20 and Appeal No. NFAC/2017-18/10096871 passed u/s 250 of the Income Tax Act, 1961 [“the Act”] arising from the different assessment orders dated 16.12.2019 and 27.09.2021 passed u/s 143(3) and 143(3) r.w.s. 147 of the Act pertaining to assessment years 2017-18 & 2018-19 respectively.

2. At the time of hearing, no one appeared on behalf of the assessee.
3. From the perusal of the appellate order, it is found that Ld. CIT(A) has refused to condone the delay in the filing the appeals. The reasons given in delay condonation petition was technical glitch in filling the appeals. The reason being sufficient, therefore, it was prayed before the Ld. CIT(A) to condone the delay and decide the appeals on merits. Further, it is seen that despite of issue of notices, assessee has failed to make any compliance before the Ld. CIT(A).

4. We have heard the contention of Ld.Sr.DR for the Revenue and perused the material available on record. Under these circumstances and the interest of justice, we find the reason given by the assessee for delay has sufficient cause to condone the delay in filing the appeals before the Ld. CIT(A). As the Ld. CIT(A) has not decided the appeal of the assessee on merits, therefore, all the issues are restored back to the file of Ld. CIT(A) to decide the same on merits after providing reasonable opportunities of being heard to the assessee. The assessee is also directed to participate in the appellate proceedings and filed the necessary replies within time limit provided by the Ld. CIT(A). With these directions, both the appeals of the assessee are allowed for statistical purposes.

5. In the result, the captioned appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 14.05.2025.

Sd/-

(MAHAVIR SINGH)
VICE PRESIDENT

Date:-21.05.2025
Amit Kumar, Sr.P.S

Copy forwarded to:

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

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT, NEW DELHI