

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 1126/Del/2025 : Asstt. Year : 2017-18**

Shambhu Dayal Modern School, Gohana Road, Haryana-131001	Vs	Income Tax Officer(Exemption) Rohtak, Haryana-124001
(APPELLANT)		(RESPONDENT)
<b>PAN No. AABTS9199M</b>		

**Assessee by : Ms. Sakshi Rustagi, Adv.**

**Revenue by : Sh. Yogeshwar Sharma, Sr. DR**

<b>Date of Hearing: 15.05.2025</b>	<b>Date of Pronouncement: 15.05.2025</b>
------------------------------------	--

**ORDER**

This assessee's appeal for Assessment Year 2017-18, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1071376752(1) dated 19.12.2024, in proceedings u/s 144 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.

3. It is noticed at the outset that the learned lower appellate authority has refused to condone the assessee's 138 days delays in filing of the lower appeal instituted on 26.02.2025 against the assessment order dated 21.12.2019. That being the case, it is manifestly clear that most of the intervening time period herein above is covered under Covid-19 pandemic outbreak upto 28.02.2022 which already stood excluded for all

intents/purposes as per hon'ble apex court landmark decision Cognizance for Extension of Limitation, in Re (2022) 441 ITR 722 (SC).

4. Faced with this situation and in light of the fact that the assessee has already explained the above period of delay of 138 days institution of the lower appeal, the same is hereby condoned going by Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).

5. This is indeed coupled with the facts that there is also no compliance to section 250(6) of the Act in the impugned lower appellate order stipulating points of determination to be framed followed by a detailed adjudication thereupon. It is therefore deemed appropriate in the larger interest of justice to set aside the assessee's instant appeal back to the CIT(A)/NFAC for his afresh appropriate adjudication, within three effective opportunities of hearing at the appellant's risk and responsibility, in consequential proceedings. Ordered accordingly.

6. This assessee's appeal is allowed for statistical purposes.  
Order Pronounced in the Open Court on 15/05/2025.

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 15/05/2025**

\*Subodh Kumar, Sr. PS\*