

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: G : NEW DELHI

BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

ITAs No.1813/Del/2025
Assessment Year: 2018-19
&
ITAs No.1811 & 1812/Del/2025
Assessment Year: 2011-12

Manish Kumar Gupta,
C/o Anu Jain & Company,
272-R, First Floor,
Near Palika Complex,
Model Town,
Rewari – 123 401,
Haryana.

Vs ITO,
Ward-1,
Narnaul.

PAN: AQSPG4471H

(Appellant)

(Respondent)

Assessee by : Shri Sanjeev Jain, CA
Revenue by : Shri Narpar Singh, Sr. DR
Date of Hearing : 24.06.2025
Date of Pronouncement : 24.06.2025

ORDER

PER ANUBHAV SHARMA, JM:

The appeals are preferred by the assessee against the orders dated 18.11.2024 of the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi in regard to two AYs involved.

2. At the time of hearing, it came up that the appeal ITA 1813 and 1812 has been filed before this Tribunal with a delay of 52 days and an application for condonation is filed. In the light of the fact that the delay is not of exceptional period, the same is condoned and the appeals are admitted for hearing.

3. On hearing both the sides, we find that before the NFAC the assessee has failed to appear. Although the ld. DR defended the order of the NFAC submitting that sufficient notices were issued, however, we find that the assessee's request in all the appeals for adjournment have not been considered without any reasoned finding. Then we find that in assessee's appeal for AY 2011-12 are also dismissed for delayed filing of appeal. Also summarily on merits. The orders are not sustainable under law. Accordingly, it is an appropriate case to give the assessee an opportunity to contest on merits and law, after explaining the reasons for delay in filing appeals before NFAC. The appeals are allowed for statistical purposes. The issues in appeal in ITA No.1811/Del/2025 and the those in ITA No.1812/Del/2025 of AY 2011-12, arising out of the penalty order are remitted to the files of the NFAC to give the opportunity of being hearing to the assessee and decide the application for condonation of delay afresh and then proceed to decide in accordance with the law. In ITA 1813, the issue on merits as well as law, are restored to the files of the NFAC to give a fresh opportunity of being heard and decide in accordance with the law.

Order pronounced in the open court on 24.06.2025.

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 24th June, 2025.

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Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi