

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

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

ITA No.1694/Del/2025
(ASSESSMENT YEAR: 2017-18)

ITA No.1698/Del/2025
(ASSESSMENT YEAR: 2018-19)

Dharmendra Dixit, D-692, OM Enclave, Part-2, Gali No.5, Haryana-121003. PAN:ALJPD48641	Vs.	Income Tax Officer, Ward-1(1), Fridabad.
(Appellant)		(Respondent)

Assessee by	E-mail Adjournment (None)
Department by	Shri Narpat Singh, Sr. DR

Date of hearing	24.06.2025
Date of pronouncement	24.06.2025

ORDER

PER MANISH AGARWAL, AM:

These two appeals are filed by the assessee against the order of Id. Commissioner of Income [Id. CIT(A)] for AY 2017-18 and Ay 2018-19. Since both the appeals are dismissed by Id. CIT(A) exparte, therefore, both are taken together and decided by a common order.

ITA No.1694/Del/2025 for Asst. Year 2017-18

2. This appeal is filed delayed by 140 days before the Tribunal for which an application for condonation of delay is filed wherein it is prayed that the delay was due to negligence on the part of earlier Counsel who neither informed the appellant about the assessment proceedings nor responded to any notice issued by Id. CIT(A). He, therefore, prayed for condonation of delay in filing the appeal and further requested to decide the appeal on merits.

3. After considering the facts and the prayer of the assessee, we find that there was bonafide and sufficient reason for delay in filing the appeal. Under these circumstances, the delay is condoned and appeal of is admitted for adjudication.

4. Heard both the parties. From the perusal of the appellate order, it is seen that the Ld. CIT(A) has not condoned the delay in filing the appeal for which the assessee has filed delay condonation application. Looking to the facts stated by the assessee, as the circumstances are beyond his control. Since, the earlier Counsel failed to perform his duties properly, therefore, the appeal the assessee was filed delayed before Ld. CIT(A). There is no malafide on the part of the assessee and it must be remembered that in every case of delay, there can be some laps on the part of the litigant concern. That alone is not enough to turn down the plea and to shut door against him. If the explanation does not smack malafide or it is not put-forth as a part of dilatory strategy the Court utmost consideration to such litigant. Considering the facts and circumstances of the case and in the larger interest of justice, we condone the delay in filing the appeal before the Ld. CIT(A) and restore the matter back to the file of Ld. CIT(A), who will decide the appeal of the assessee on merits after affording reasonable opportunities of hearing to the assessee.

5. In the result, the appeal of the assessee is partly allowed for statistical purposes.

ITA No.1698/Del/2024 for Assessment Year 2018-19

6. Facts of this appeal are identical to the facts of the assessee's appeal for AY 2017-18 in ITA No. 1694/Del/2025, where the appeal of the assessee was dismissed by ld. CIT(A) as non-maintainable on account of delay in filing the appeal. Since the facts and arguments put forth by both the parties are same, therefore, by following the observations made in ITA No. 1694/D1/2025, the delay in filing the present appeal before ld. CIT(A) is condoned and restore the matter back to the file of Ld. CIT(A), who will decide

the appeal of the assessee on merits after affording reasonable opportunities of hearing to the assessee.

7. In the Final result both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 24.06.2025.

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 26.06.2025.

PK/Sr. Ps

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi
