

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

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

ITA No.1609/Del/2025
Assessment Year: 2020-21

Reeta Devi,
House No.56,
Sector 84,
Kheri Kalan B.O.,
Faridabad.

Vs ITO,
Ward 2(1),
Faridabad.

PAN: COQPD3122N

(Appellant)

(Respondent)

Assessee by : None
Revenue by : Shri Narpat Singh, Sr. DR
Date of Hearing : 24.06.2025
Date of Pronouncement : 24.06.2025

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 07.03.2025 of the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi.

2. None appeared for the assessee during the hearing. Heard and perused the records. We find that although the assessee has raised issues on merits before the NFAC, the appeal has been dismissed *in limine* without condoning the delay of 87 days. We further find that the assessee was not show-caused for the same. The NFAC as the First Appellate Authority is supposed to pass orders as a quasi

judicial authority. If the appeal was filed belatedly, then, an explanation could have been sought from the assessee and the assessee could have been given an opportunity to file an application for condonation of the delay. However, the NFAC has straightaway dismissed the appeal without condoning the delay which apparently was not of a substantial period. Thus, the assessee requires to be given an opportunity to contest on merits. ***The appeal is allowed for statistical purposes*** to give an opportunity of hearing to the assessee including an opportunity to file an application for condonation of delay and to pass an order afresh as per 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