

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F": NEW DELHI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA No. 1364/DEL/2025
Assessment Year: 2022-23

Naveen Garg, HD-56, M/s.Shree Bankey Bihari Pulses Mills, 2 nd Floor, Pitampura, New Delhi PIN: 1100 34 PAN No. AGDPK1562G	Vs.	ITO, Ward 34(1), Delhi
(Appellant)		(Respondent)

Assessee by:	Ms. Manshi Jain, CA
Department by:	Ms. Monika Singh, CIT (DR)
Date of Hearing:	25.06.2025
Date of pronouncement:	25.06.2025

ORDER

PER VIMAL KUMAR, JUDICIAL MEMBER:

The Application for condonation of delay of 32 days and appeal are against order dated 21.11.2024 of Learned Commissioner of Income-Tax/National Faceless Assessment Centre (NFAC), Delhi under Section 250 of the Income Tax Act, 1961 (hereinafter referred as "the Act") arising out of order dated 26.03.2024 by the National e-Assessment Centre (hereinafter

referred as "Ld. AO") under Section 144 r.w.s. 144B of the Act for assessment year 2022-23.

2. Brief facts of case are that assessee filed his return of income on 21.10.2022 declaring income of Rs.19,05,540/- for the year under consideration.

The case was selected under the compulsory scrutiny of the reasons;

1. Assessee has shown high liabilities in balance sheet as compared to low income/receipt declared in ITR. Genuineness of liabilities declared may be verified.
2. The assessee has shown substantial expenses relating to entities not registered under GST. There is a possibility that assessee has booked bogus expenses in order to reduce its profit/taxable income. Therefore, the genuineness/correctness of expenses related to entities not registered under GST may be verified.

3. Notice under Section 143(2) dated 02.06.2023, notices under Section 142(1) dated 24.07.2023, 11.08.2023 and 31.08.2023, centralized communication in no-response case dated 18.09.2023, notice under Section 142(1) dated 02.11.2023, 09.02.2024, letter dated 14.02.204 and show-cause dated 23.02.2024 were issued to Assessee. No response was received regarding the notices. On completion of proceedings, Ld. AO vide order dated 26.03.2024 made additions of Rs.2,51,35,000/-, Rs.57,75,19,481/- and Rs.39.048/-.

4. Against order dated 26.03.2024 passed by the Ld. AO, appellant/assessee preferred appeal before the Ld. CIT(A) which was dismissed vide order dated 21.11.2024.

5. Being aggrieved, appellant/assessee preferred present application and appeal.

6. Learned Authorised Representative for the appellant/assessee submitted that Ld. CIT(A) erred in not condoning the delay in filing appeal on account of mishandling of proceedings by a distant relative CA Shri Aman Goel, who was hired for issuance of Nil Statutory Dues Certificate that he logged into the Income Tax Portal and got to know that the demand was standing in the name of assessee. The matter may be restored to the file of Ld. AO.

7. Learned Authorised Representative for the Revenue had no objection.

8. From examination of record in light of aforesaid rival contentions, it is crystal clear that Ld. CIT(A) dismissed application for condonation of delay of 47 days in filing appeal and appeal vide order dated 21.11.2024. Ld. AO had passed order dated 21.11.2024 under Section 144 of the Act due to non-participation of assessee in the assessment proceeding. Appellant/assessee in Affidavit has stated that during assessment proceeding, assistance of distant relative Shri Aman Goel, CA was sought who mishandled the proceedings. The explanation does not smack of mala fide as appellant had not gained anything

by not appearing in assessment proceeding and not filing appeal within limitation.

9. In view of above material, the delay of 32 days in filing appeal before ITAT and 47 days in filing appeal before the Ld. CIT(A) is condoned. Further, in the interest of justice, it considered expedient to set aside the order dated 21.11.2024 of Ld. CIT(A) and 26.03.2024 of Ld. AO and restore the matter to the file of Ld. AO for fresh decision in accordance with law after providing fair opportunity of hearing to appellant/assessee .

10. In the result, the application for condonation of delay of 32 days in filing appeal and appeal of appellant/assessee are allowed for statistical purposes.

Order pronounced in the open court on 25th June, 2025.

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

sd/-
(VIMAL KUMAR)
JUDICIAL MEMBER

Dated: 02 /07/2025
Mohan Lal

Copy forwarded to -

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi