

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH “F”: NEW DELHI**

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

ITA No. 1388/DEL/2025  
Assessment Year: 2012-13

Sangeeta Singh, E-4, DDA Market, Greater Kailash-III, Masjid Modh South Delhi, New Delhi PIN: 1100 48 <b>PAN No. AALPS4833Q</b>	Vs.	ITO, Ward -5(3)(3), Noida
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by:	Shri Prateek Garg, CA
Department by:	Ms. Harpreet Kaur Hansra, CIT (DR)
Date of Hearing:	25.06.2025
Date of pronouncement:	25.06.2025

**ORDER**

**PER VIMAL KUMAR, JUDICIAL MEMBER:**

The appeal of assessee is against order dated 09.01.2025 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 24.12.2019 by the ITO, Ward -5(3)(3),

Noida (hereinafter referred as "Ld. AO") under Section 144 r.w.s. 147 of the Act for assessment year 2012-13.

2. Brief facts of case are that as per Non-Pan AIR information, the assessee purchased an immovable property for Rs. 94,50,000/-, during financial year 2011-12 relevant to assessment year 2012-13. Therefore, reopening proceeding under Section 147 of the Act was initiated after recording the reasons and obtaining prior approval of the Ld. PCIT. A notice 20.03.2019 under Section 148 of the Act was issued. No compliance was made by the assessee. Consequently, a notice under Section 142(1) of the Act along with detailed questionnaire dated 16.05.2019 & 05.09.2019 were issued which remained uncomplished with. A final opportunity of hearing was given through notice under Section 144 of the Act dated 24.09.2019, but of no use. On completion of proceedings, Ld. AO assessed total income of assessee at Rs.94,60,050/- vide order dated 24.12.2019.

3. Against order dated 24.12.2019, appellant/assessee filed application for condonation of 246 days in filing appeal and appeal before Ld. CIT(A) which were dismissed vide order dated 09.01.2025.

4. Being aggrieved, appellant/assessee preferred present appeal.

5. Learned Authorized Representative for the appellant/assessee submitted that Ld. CIT(A) failed to appreciate that 246 days delay in filing the appeal was

due to invalid notice issued by the Ld. AO of Noida to assessee residing in Delhi. Ld. AO passed ex parte order. Therefore, the matter may be restored to the file of the Ld. CIT(A).

6. Learned Authorized Representative for the Revenue had no objection.

7. From examination of record in light of aforesaid rival contentions, it is crystal clear that the Ld. CIT(A) dismissed application for condonation of delay of 246 days due to non-service of notice and order of Ld. AO sent on wrong addressed and not on PAN and ITR address. Ld. CIT(A) dismissed application for condonation of delay and appeal. The explanation of appellant/assessee does not smack of mala fide as appellant had not gained anything by not appearing during assessment proceeding and filing appeal within limitation. Therefore, the delay of 246 days in filing the appeal deserved to be condoned.

8. In view of above material facts, in the interest of justice, it is considered expedient to set aside the orders dated 09.01.2025 of Ld. CIT(A) and condone the delay of 246 days in filing appeal and restore the matter to Ld. CIT(A) for fresh decision in accordance with law after affording fair opportunity to assessee. Therefore, impugned order is set aside.

9. In the result, the appeal of appellant/assessee is allowed for statistical purposes.

**Order pronounced in the open court on 25<sup>th</sup> 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**