

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

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

ITA No. 1504/DEL/2025
Assessment Year: 2019-20

Anjali Malik, 190, Delhi Road, Civil Lines, Rohtak (Haryana) PAN No. ABOPM2126J	Vs.	ITO, Ward 3, Rohtak.
(Appellant)		(Respondent)

Assessee by:	Shri Suresh Kumar Gupta, CA
Department by:	Ms. Harpreet Kaur Hansra, Sr. 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 132 days in filing appeal and appeal of assessee are against order dated 16.08.2024 of Learned Commissioner of Income-Tax/National Faceless Assessment Centre (NFAC), under Section 250 of the Income Tax Act, 1961 (hereinafter referred as "the Act") arising out of order dated 18.03.2024 of Income Tax Officer, Ward -3, Rohtak (hereinafter

referred as "Ld. AO") under Sections 147 r.w.s. 144B of the Act for assessment year 2019-20.

2. Brief facts of case are that assessee filed return of income on 28.11.2019 declaring income of Rs.46,64,320/- for assessment year 2019-20. Information was received on insight portal which was identified and disseminated by the Directorate of Income Tax (System), CBDT in accordance with the risk management strategy formulated by the Board as per provisions of clause (i) of Explanation 1 to Section 148 of the Act. Accordingly, proceedings under Section 148A of the Act were initiated. Show-cause-notice under clause (b) of Section 148A of the Act dated 14.03.2023 was issued to the assessee. In response to notice under Section 148A(b) of the Act, assessee filed reply on ITBA Portal. Show-cause-notice dated 20.03.2023 was issued, but, no reply was received. On completion of proceedings, Ld. AO vide order dated 18.03.2024 made addition of Rs.35,00,000/-.

3. Against order dated 18.03.2024 of the Ld. AO, appellant/assessee preferred appeal before the Ld. CIT(A) which was dismissed vide order dated 16.08.2024.

4. Being aggrieved, appellant/assessee preferred application for condonation of delay of 132 days in filing appeal and present appeal.

5. Learned Authorised Representative for the appellant/assessee submitted that there is delay of 132 days in filing the appeal because of non-compliance by the CA Nav Hind Jain due to his involvement in another matters of tax audit report in September 2024 and filing of auditable ITR in October, 2024. In the Third week of February, 2025, appellant came to know about the inaction of CA Nav Hind Jain and appointed another CA Suresh K Gupta for filing the present appeal. Ld. CIT(A) erred in dismissing the appeal without deciding legal ground raised in the appeal. So, matter may be restored to file of Ld. CIT(A). Reliance was placed on the decisions of National Thermal Power Co. Ltd. vs. CIT 229 ITR 383(SC) and Jute Corporate of India Ltd. vs. CIT 187 ITR 688 (SC).

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

7. From examination of record in light of aforesaid rival contentions, it is crystal clear that there is delay of 132 days in filing appeal before the Tribunal due to inaction of previous CA of the assessee. The explanation does not smack of mala fide as appellant had not gained anything by not filing the appeal before within limitation. Therefore, delay of 132 days in filing the appeal is condoned. Ld. CIT(A) in order dated 16.08.2024 failed to deal with the legal ground raised by the appellant. Appellant had prayed for restoring the matter to the file of Ld. CIT(A).

8. In view of above material facts, in the interest of justice, it is considered expedient to set aside the orders dated 16.08.2024 of Ld. CIT(A) and restore the matter to the file of Ld. CIT(A) for fresh decision in accordance with law after affording fair opportunity of hearing to appellant/assessee.

9. In the result, the application for condonation of delay of 132 days in filing the appeal and appeal 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: 03/07/2025
Mohan Lal

Copy forwarded to -

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

**ASSISTANT REGISTRAR
ITAT, New Delhi**