

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
and
SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No.382/DEL/2025
(Assessment Year: 2018-19)**

Pushpa Pahuja,
B-16/24, DLF Phase – 1,
Gurgaon – 122 001 (Haryana).

vs.

ITO, Ward 3 (1),
Haryana.

(PAN : ALLPP1990N)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Varun Goel, CA

REVENUE BY : Shri Rajesh Kumar Dhanesta, Sr. DR

Date of Hearing : 25.06.2025

Date of Order : 25.06.2025

ORDER

PER S.RIFAUR RAHMAN, ACCOUNTANT MEMBER :

1. This appeal is filed by the assessee against the order of ld. Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'ld. CIT (A)] dated 25.12.2024 for Assessment Year 2018-19.
2. At the time of hearing, it is brought to our notice that assessee has filed the appeal before the ld. CIT (A) with a delay of 140 days. It is brought to our notice that ld. CIT (A) has not condoned the abovesaid delay. It is also brought to our notice that the assessment was completed under section

144/147 of the Income-tax Act, 1961 (for short 'the Act') due to non-cooperation of the assessee.

3. After considering the submissions of the assessee, for the sake of overall justice, we are inclined to remit this issue to the file of Assessing Officer after condoning the delay. It is directed to Assessing Officer to decide the issue on merit after giving proper opportunity of being heard to the assessee.
4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced in the open court on this 26TH day of June, 2025
after the conclusion of the hearing.**

**Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

**sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Dated : 26.06.2025
TS**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**