

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH: DEHRADUN**

**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.38/DDN/2025
(ASSESSMENT YEAR 2022-23)

Bhupendra Singh 82, Kesundar Pauri Garhwal, Chardhar-246001, Uttarakhand. PAN-FVLPS5510L	Vs.	Income Tax Officer, Ward-1(4)(3), Kotdwar Uttarakhand.
(Appellant)		(Respondent)

Assessee by	None
Department by	Shri A.S. Rana, Sr. DR
Date of Hearing	07/07/2025
Date of Pronouncement	07/07/2025

ORDER

PER MANISH AGARWAL, AM:

This appeal is filed by the Assessee against the order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) Delhi ('the Ld. CIT(A)' for short) dated 23.01.2025 for Assessment Year 2022-23.

2. From the perusal of the appellate order, it is found that ld. CIT(A) has not admitted the appeal as the appeal was filed delay by

41 days before the Ld. CIT(A). The reasons given in delay condonation petition was that the email address i.e. mamtatradingcomping10@gmail.com was associated with his previous Chartered Accountant and, therefore, the present appeal could not be filed in time. When assessee enquired about the status of appeal, it has come to its knowledge that appeal was not filed. Therefore, assessee immediately take necessary action and filed the appeal. In this process, the appeal was filed delayed before the Ld. CIT(A) by 41 days. The reason being sufficient and beyond the control of assessee, therefore, it was prayed before the Ld. AO to condone the delay and decide the appeal on merits. Further, it is seen that despite of issue of several notices, assessee has failed to make any compliance before the Ld. AO.

3. Under these circumstances and the interest of justice, we find that the assessee has sufficient cause for delay in filing in first appeal, thus, we condoned the delay in filing the appeal before the Ld. CIT(A). As the order of AO is also ex-parte, therefore, in the larger interest of justice, all the issues are restored back to the file of Ld. AO to pass an order de-novo fresh as per law, after providing reasonable opportunities of being heard to the assessee. The assessee is also directed to participate in the set aside proceedings and filed the necessary replies within this time limit provided by the Ld. AO. With these directions, appeal of the assessee is allowed for statistical purposes.

4. In the result, appeal of the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 07.07.2025.

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Dated: 07/07/2025

PK/Ps

Copy forwarded to:

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

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT DEHRADUN