

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH ('SMC'): DEHRADUN**

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

ITA No.60/DDN/2025
(ASSESSMENT YEAR 2018-19)

Sachin Goyal, 72, Vasant Vihar, Jawalpur Haridwar, Hardwar, Uttarakhand-249407 PAN-AIJPG2251L (Appellant)	Vs.	Income Tax Officer, Ward-1(3)(1), Hardwar. (Respondent)
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Assessee by	Sh. P.S.Deepak, Adv.
Department by	Shri A.S. Rana, Sr. DR
Date of Hearing	09/07/2025
Date of Pronouncement	09/07/2025

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 11.02.2025 in appeal No. NFAC/2017-18/10088446 for Assessment Year 2022-23.

2. Heard both the parties. From the perusal of the appellate order, it is found that Ld. CIT(A) has not admitted the appeal as the same

was filed delay by 33 days before the Ld. CIT(A). The reason given in Form No. 35 was as under:

"Contact details including mail id was of my advocate and he never informed me about any Notices and Proceedings and hence I could not submit reply of any notice. Proceedings of scrutiny came to my knowledge when I received Assessment Order copy through post on 30.09.2021. Considering the above facts you are requested to Condon the Delay in filing Appeal and accept the same."

3. However, ld. CIT(A) has not condoned the delay and dismissed the appeal of the assessee. Form the perusal of the reason given for the delay as reproduced above, we find that assessee has reasonable and bonafide cause for delay in filing the appeal before CIT(A). Under these circumstances and in the interest of justice, 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 the time limit provided by the Ld. AO. With these directions, appeal of the assessee is partly allowed for statistical purposes.

4. In the result, appeal of the assessee stands partly allowed.

Order pronounced in the open court on 09.07.2025.

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Dated: 09/07/2025

PK/PS

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT DEHRADUN