

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 2479/Del/2025 : Asstt. Year : 2017-18**

Rajrani Sharma, G-49A, Mahavir Enclave-1, Palam, Dabri Road, New Delhi-110045 (APPELLANT)	Vs	Income Tax Officer, Ward-28(1), New Delhi-110001 (RESPONDENT)
<b>PAN No. FMJPS3861P</b>		

**Assessee by: Sh. Gurjeet Singh, CA  
Revenue by : Sh. Sudeep Dabas, Sr. DR**

<b>Date of Hearing: 09.07.2025</b>	<b>Date of Pronouncement: 09.07.2025</b>
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**ORDER**

This assessee's appeal for Assessment Year 2017-18, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1074095074(1) dated 06.03.2025, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. It emerges during the course of hearing with the able assistance coming from both the sides that the learned CIT(A)/NFAC has refused to condone the delay of 34 days in filing of the assessee's lower appeal instituted on 28.07.2023 against the Assessing Officer's assessment framed on 24.05.2023 thereby holding that the same had not been explained in light of the justifiable reasons.

4. Faced with this situation, learned departmental representative could hardly dispute that the assessee had indeed explained the above delay before the CIT(A)/NFAC explaining all the reasons on account of circumstances beyond its control.

5. That being the case, I hereby quote Collector, Land & Acquisition Vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC), steering the issue long back that all such technical aspects must make way for the cause of substantial justice and restore the assessee's instant appeal back to the CIT(A)/NFAC for his afresh appropriate adjudication within three effective opportunities subject to a rider that the assessee shall plead and prove the case at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

6. This assessee's appeal is allowed for statistical purposes.  
Order Pronounced in the Open Court on 09/07/2025.

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 09/07/2025**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**