

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 3122/Del/2025 : Asstt. Year : 2015-16

Naresh Kumar, 7/58, Chiranjiv Vihar, Ghaziabad-201002 (APPELLANT)	Vs	CIT(A), C.G.O. Complex, Hapur Chungi, Ghaziabad-201001 (RESPONDENT)
PAN No. ANSPK2600H		

Assessee by: None

Revenue by : Sh. Manoj Kumar, Sr. DR

Date of Hearing: 21.07.2025	Date of Pronouncement: 21.07.2025
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ORDER

This assessee's appeal for Assessment Year 2015-16, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1075703183(1) dated 21.04.2025, in proceedings u/s 147 of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. He is accordingly proceeded *ex-parte*.

3. It transpires at the outset with the able assistance coming from the Revenue side that the learned Assessing Officer had initiated section 148/147 proceedings against the assessee alleging him to have sold lands amounting to Rs.34,00,000/- on 18.07.2014 whereas it turns out that he ended up adding the

same an instance of joint purchase of property by the assessee and his wife, of the very assets, in the relevant previous year.

4. That being the clinching factual position, I hereby quote Ranbaxy Laboratories Ltd. vs. Union of India (2011) 336 ITR 136 (Del.) and CIT vs. Jet Airways (India) Ltd. (2011) 331 ITR 236 (Bom.) to delete the impugned long term capital gains addition of Rs.41,14,000/- in the assessee's hands. The same is directed to be deleted.

5. It is noticed at the outset that the learned lower appellate authority has refused to condone the assessee's delay in filing of the lower appeal instituted on 21.08.2020 against the assessment order dated 22.11.2018. That being the case, it is manifestly clear that at least a part of the above intervening time period herein above is covered under Covid-19 pandemic outbreak upto 28.02.2022 which already stood excluded for all intents/purposes as per hon'ble apex court landmark decision Cognizance for Extension of Limitation, in Re (2022) 441 ITR 722 (SC).

6. Faced with this situation and in light of the fact that the assessee has already explained his delay in institution of the lower appeal, the same is hereby condoned going by Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).

7. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 21/07/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 21/07/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR