

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, AGRA**

**BEFORE :SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No.273/Agr/2025
Assessment Year: 2016-17

Mubim Began, 68, Hui Ganj, Pachraha, Akalganj, Etawah (UP).	Vs.	Income-tax Officer, Ward 2(2)(5), Etawah.
PAN : CEOPB3624K		
(Appellant)		(Respondent)

Assessee by	Sh. Sushil Maheshwari, CA
Department by	Sh. Anil Kumar, Sr. DR

Date of hearing	16.07.2025
Date of pronouncement	30.07.2025

ORDER

PER: SUNIL KUMAR SINGH, JUDICIAL MEMBER:

This appeal has been preferred by assessee against the impugned order dated 20.02.2025 passed in Appeal No. NFAC/2015-16/10137833 by the Ld. Commissioner of Income-tax (Appeals), NFAC, Delhi u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") wherein the Id. CIT(Appeals) has dismissed assessee's appeal as barred by limitation.

2. At the very outset, we notice that the assessee filed this second appeal on 17.05.2025 against the impugned order dated 20.02.2025 by a delay of about 26 days. The reasons mentioned in the delay condonation application filed by assessee are that the impugned order was uploaded on Income-tax Portal and the email Id registered at the said portal was that of assessee's previous accountant, who left the job. The assessee was advised to file an appeal by his consultant, who came to know about the impugned order on login to Income Tax Portal on 07.05.2025. Owing to this reason the appeal could not be filed within the stipulated period of limitation. Prayed to condone the delay.

3. Considering the aforesaid reasons, given in the delay condonation application and in the interest of justice, we deem it just and proper to condone the said delay in filing this appeal. The delay is accordingly condoned.

4. The aforesaid appeal has been filed on the ground, in addition to many other grounds, that impugned order has been passed ex parte without affording proper opportunity of hearing to the assessee.

5. Perused the records and heard learned representative of the assessee and learned departmental representative.

6. It transpires from the perusal of records that the assessee filed first appeal before the first appellate authority on 04.05.2022 against the

assessment order dated 25.03.2022. The assessee neither filed any delay condonation application nor gave any reason for delay in response to the letter dated 08.02.2025 issued by Id. CIT(Appeals). Ld. CIT(Appeals), therefore, dismissed the appeal as non-maintainable. It is well established principle of law that the substantial justice cannot be denied on technical aberrations. The object of prescribing procedure is to advance the cause of justice. In an adversarial justice system like ours, no party should ordinarily be denied the opportunity of participating in the process of justice dispensation. Justice is the goal of jurisprudence. Any interpretation which eludes or frustrates the recipient of justice, is not to be followed. The object of prescribing the time period for filing of the appeal is to expedite the proceedings before the concerned authorities and to advance the cause of justice. We, therefore, deem it just and proper to grant one more opportunity to the assessee to file delay condonation application before the Id. CIT(Appeals), assigning the reasons for delay, if any, in filing the first appeal.

7. In the result, appeal filed by assessee is allowed. The impugned order is set aside. We restore the matter back to the file of learned CIT(Appeals) with the direction to decide the matter afresh after affording an opportunity of hearing to the assessee. The assessee shall file delay condonation application before Id. CIT(Appeals), giving

reasons for delay, if any. Needless to say that the first appellate authority shall ensure the substantial compliance of the principles of natural justice.

Order pronounced in the open court on 30.07.2025.

**Sd/-
(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER**

**Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER**

Dated: 30.07.2025

*aks/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra