

**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.295/Agr/2025
Assessment Year: 2017-18

Chandra Bhan Singh, 63, Imlauth, Pala Kastali, Aligarh.	Vs.	Income-tax Officer, Ward 4(1)(1), Aligarh.
PAN : FLVPS7370J		
(Appellant)		(Respondent)

Assessee by	Sh. Mridul Pathak, CA
Department by	Sh. Anil Kumar, Sr. DR

Date of hearing	18.07.2025
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 18.03.2025 passed in Appeal No. CIT (A) Aligarh/10004/2020-21 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 upon rejection of assessee's prayer for condonation of delay.

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

3. It transpires from the perusal of records that the assessee filed first appeal before the first appellate authority on 05.04.2020 against the assessment order dated 05.12.2019 by a delay of about 92 days. The reason cited for the delay in filing the first appeal before the learned CIT(A) was that the assessment order was misplaced, which caused delay. The Id. CIT(Appeals) did not condone the said delay and dismissed the appeal ex parte as non-maintainable.

4. 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 adversial 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. In view of the reasons for delay assigned by the assessee before Id. CIT(Appeals), we condone the delay of 92 days caused in filing the first appeal and remit the matter back to the file of learned CIT(Appeals) for adjudication on

merit. We order accordingly. We further direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the learned CIT(Appeals) for the expeditious and effective disposal. Assessee shall refrain from seeking any adjournment but for compelling and unavoidable reasons. Needless to say that learned CIT(Appeals) shall ensure the observance of the principles of natural justice. The appeal is liable to be allowed accordingly.

4. In the result, the appeal is allowed for statistical purposes. The impugned order dt. 18.03.2025 is set aside.

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