

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI**  
**[ DELHI BENCH : "B" NEW DELHI]**  
**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**  
**AND**  
**SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**I.T.A. No. 367/DEL/2025 (A.Y 2020-21)**

**I.T.A. No. 368/DEL/2025 (A.Y 2020-21)**

**I.T.A. No. 369/DEL/2025 (A.Y 2020-21)**

Escon Integrated Security Solutions Private Limited B-5/273, Ground floor, Sector 11 Rohini, North West, Delhi, <b>PAN: AABCE3804E</b>	Vs	ITO Assessing Unit Income Tax Department Ward No. 8(1), Delhi
<b>Appellant</b>		<b>Respondent</b>
Assessee by	Ms.Monalisa Maity, Adv	
Revenue by	Sh. Rajesh Kumar Dhanesta, Sr. DR	
Date of Hearing	31/07/2025	
Date of Pronouncement	31/07/2025	

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

The captioned appeals are filed by the Assessee against the orders of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 19/12/2024 pertaining to the Assessment Year 2020-21, wherein the Ld. CIT(A) has confirmed the three different orders of penalty passed u/s 270A, 270A(1)(d) and 270A(d) of the Income Tax Act, 1961 ('Act' for short) respectively.

2. The Ld. Counsel for the Assessee submitted that the Ld. CIT(A) has dismissed the First Appeals on delay in latches, though the Assessee stated the sufficient cause for condoning the delay. The Ld. Counsel further submitted that the Ld. CIT(A) should have condoned the delay and decided the First Appeals on its merit. The Ld. Counsel

further submitted that, in the quantum appeal the Co-ordinate Bench of the Tribunal in ITA No. 162/Del/2025 vide order dated 25/07/2025, condoned the delay of 257 days in filing the Appeal before the Ld. CIT(A) and remanded the matter to the file of Ld. CIT(A) for deciding the first appeal (quantum) afresh. Thus, prayed for condoning the delay in filing the first Appeal before the Ld. CIT(A) and sought for remanding the matter to the file of the Ld. CIT(A) for fresh adjudication on merits.

3. Per contra, the Ld. Department's Representative vehemently submitted that, there was no sufficient cause made out to condone the delay as there was inordinate delay in filing the Appeals before the Ld. CIT(A). The Ld. Department's Representative has also relied on the Judgment of Jurisdictional High Court in the case of Surinder Kumar Boveja Vs. CWT (2006) reported in 287 ITR 52 (Del) and submitted that the Ld. CIT(A) has rightly dismissed the Appeals on delay in latches.

4. We have heard both the parties and perused the material available on record on the issue of delay in filing the present Appeal. The Assessee preferred three Appeals aggrieved by the orders of penalty imposed u/s 272A(1)(d), 272A(1)(d) and 270A of the Act with a delay of 62, 278 and 59 days in filing the Appeals before the Ld. CIT(A). The Assessee contended before the Ld. CIT(A) that no notice was received by the Assessee Company on its e-mail id or the mobile of the Directors, the assessment orders and the orders of penalty have been passed ex-parte and on coming to know about passing of the orders of the penalty, the Assessee immediately approached the Chartered Accountant and filed First Appeal before the Ld. CIT(A). However, the

Ld. CIT(A) was not convinced with the reasons assigned by the Assessee for condoning the delay. It is observed that, the Ld. CIT(A) while dismissing the Appeals on delay in latches, has not disputed or controverted the fact of non-receipt of the notice during the penalty proceedings. In our opinion, the said non-receipt of a penalty order that too passed ex-parte, is a sufficient cause to condone the delay in filing the Appeal. The facts in the Judgment of Jurisdictional High Court in the case of Surinder Kumar Boveja (supra) relied by the Ld. Department's Representative is entirely different and not applicable to the facts of the present case.

5. The Hon'ble Supreme Court time and again clarified that the delay in filing the Appeal with sufficient cause should be looked into in a liberal way and shall condone the delay. In the landmark decision in Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC), the Hon'ble Supreme Court settled the law that the delay when supported by justifiable reasons, must make way for the cause of substantial justice. Considering the above facts and circumstances, we condone the delay in filing the Appeals before the Ld. CIT(A) and remand the issues to the file of the Ld. CIT(A) with a direction to decide the First Appeals on its merits in accordance with law.

6. In the result, appeals in ITA Nos. 367/Del/2025 ,  
368/Del/2025 & 369/Del/2025 are allowed for statistical purpose.

**Order pronounced in the open court on 31<sup>st</sup> July, 2025**

Sd/-

**(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

Date:- 31 .07.2025

R.N, Sr.P.S\*

**Copy forwarded to:**

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

Sd/-

**(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

**ASSISTANT REGISTRAR  
ITAT, NEW DELHI**