

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR.**

**BEFORE SH. UDAYAN DAS GUPTA, JUDICIAL MEMBER  
AND SH. KHETTRA MOHAN ROY, ACCOUNTANT MEMBER**

**I.T.A. No. 539/Asr/2024  
Assessment Year: 2017-18**

Gurpreet Singh Khurana, 52, Guru Gobind Singh Nagar, Jalandhar. [PAN: CPOP0383P] <b>(Appellant)</b>	<b>Vs.</b>	ITO, Ward- 1(5), Jalandhar.  <b>(Respondent)</b>
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<b>Appellant by</b>	<b>Sh. J. S. Bhasin, Adv.</b>
<b>Respondent by</b>	<b>Sh. Charan Dass, Sr. DR</b>

<b>Date of Hearing</b>	<b>21.08.2025</b>
<b>Date of Pronouncement</b>	<b>22 .08.2025</b>

**ORDER**

**Per: Khettra Mohan Roy, AM:**

This appeal of the assessee is directed against the order of Id. CIT (Appeals), NFAC, Delhi, dated 19.07.2024 for the A.Y. 2017-18 passed u/s 143(3).

**Condonation of delay:**

2. At the outset, it is noted that there is a delay of 10 days in filing the appeal before us. The Id. AR has submitted an application for condonation of delay which is reproduced as below:

That the appeal filed before the Hon'ble Bench in this case on 27.09.2024, against the order dated 19.07.2024 of NFAC/CIT(A), as pointed out by the registry, is late by 10 days, and the cause of delay is humbly explained below while seeking the delay to be condoned:

*“1. The appellant herein has been living in Canada for the past over two years and the orders/notices are received by him in his registered e-mail on portal.*

*2. That the impugned order of CIT(A) was also received by him and forwarded to his undersigned counsel at Jalandhar for further necessary' action.*

*3. That the order having been passed ex-parte, filing of 2\*! appeal before the Hon'ble Bench was the only remedy and the appellant was advised accordingly.*

*4. That on instructions from appellant, appeal in Form No.36 was prepared and mailed to him with the request to send back hard copy of the same through courier, duly signed by the appellant for filing of appeal before the Tribunal.*

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*5. That though it was a timely action to ensure filing of appeal within 60 days, but the courier sent by the appellant from Canada remained undelivered to the undersigned counsel and*

therefore, it was sent again and in the process, the time lapsed resulting in filing of appeal belatedly by 27.09.2024 causing delay of 10 days.

6. That appreciating the reasonable cause, which is devoid of any malafide, the short delay of 10 days is prayed to condoned. Reliance in this behalf is placed on a recent decision of Hon'ble Supreme Court dated January 31, 2025 in the case of VIDYA SHANKAR JAISWAL vs. ITO Ward-2, Ambikapur passed in SLP Nos.26310-26311/2024, wherein their Lordships, reversing the orders of the ITAT Raipur Bench as also of the High Court, affirming the Tribunal's order declining to condone delay of 166 days, in para 4 and 5 of its order, held as follows:

"4. In our view, both the Tribunal and the High Court ought to have adopted justice oriented and liberal approach by condoning the delay of 166 days."

7. While holding so, the Tribunal was directed to decide the appeal in accordance with law. A copy of this order of Hon'ble Apex Court, for kind perusal of the Bench, is enclosed as Appendix A for kind .

8. It is also clarified that in this case, initially assessee paid appeal fee of Rs.500/- on 18.09.2024. However, the shortfall of Rs.9500/-, when pointed out, was paid on 12.12.2024. The delay occurred solely due to a bona fide and inadvertent mistake on the part of the assessee. The assessee had earlier filed an appeal in

*Feb 2021 against an order under section 263 of the Act for AY 2016-17 in ITA No.8/ASR/2021, in which the prescribed fee paid was Rs.500/-. Under the mistaken belief that the same fee structure applied in the present case as well, only Rs.500/- was initially paid by assessee of his own.*

9. *It is respectfully submitted that the delay in making full payment of the appeal fee was neither intentional nor deliberate but occurred due to the genuine misunderstanding of the applicable fee provisions.*

10. *The Hon'ble Tribunal has inherent powers to condone such delay in the interest of justice. The assessee humbly prays that the delay in making the balance payment of the appeal fee may kindly be condoned, and the appeal may be treated as validly filed.*

11. *Also, Form No.36 is being filed afresh, since in the Form-36 earlier filed, place and date were not correctly filled, which is deeply regretted.”*

3. There is a sufficient and reasonable cause for this delay. Accordingly, the delay is condoned and matter is taken up for adjudication.

4. It is manifest the appellate authority has passed a non-speaking order due to non-appearance of the appellant. The appellant has satisfactorily explained the reasons of his failure to attend and effectively participate.

5. Accordingly, for the interest of natural justice and fair play, the matter is restored back to the file of the CIT(A) for deciding afresh.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

**Order pronounced in the open court on 22.08.2025**

**Sd/-**

**(Udayan Das Gupta)**  
**Judicial Member**

**Sd/-**

**(KHETTRA MOHAN ROY)**  
**Accountant Member**

**AKV**

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy  
By Order