

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'G': NEW DELHI**

**BEFOREMS. MADHUMITA ROY, JUDICIAL MEMBER  
AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No.1873/Del/2025  
(ASSESSMENT YEAR: 2017-18)

Gurpreet Singh, 343-A, Sant Nagar, South Delhi, New Delhi-110065 PAN-EGEPS8937N <b>(Appellant)</b>	Vs.	Income Tax Officer, Ward, 30(4), Delhi. <b>(Respondent)</b>
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Assessee by	CA Rohit Arora
Department by	ShriManish Gupta, Sr. DR
Date of Hearing	13/08/2025
Date of Pronouncement	22/08/2025

**ORDER**

**PER MADHUMITA ROY, JM:**

The instant appeal filed by the assessee is directed against the order dated 05.01.2024 passed by the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'the Ld. CIT(A)] arising out of the assessment order dated 30.11.2019 passed by the ITO, Ward-30(4), Delhi under Section 144 of the Income Tax Act, 1961 (hereinafter referred as 'the Act') for Assessment Year 2017-18.

2. From the perusal of the record, it is found that the appeal is barred by limitation for almost 434 days, in support of which, application for condonation of delay has been filed by the assessee, the contents whereof is as follows:

**Petition for Condonation of Delay**

The Registrar  
Income-tax Appellate Tribunal,  
Delhi Bench,  
Respected Sir/Madam,

**Subject:** Condonation of delay in submission of appeal

I, Gurpreet Singh, Son of Jarnail Singh, aged 31, residing at 343 A Sant Nagar, South Delhi, New Delhi-110065, Delhi, India, the appellant in the present appeal before the Hon'ble Income Tax Appellate Tribunal (ITAT). The appeal before the Hon'ble Tribunal was required to be filed within the prescribed time limit as per the provisions of the Income Tax Act, 1961. However, due to unforeseen medical reasons, I could not file the appeal within the prescribed period. The delay in filing the appeal has occurred due to the following medical condition(s):

- The Ld. CIT(Appeals) adjudicated my appeal ex-parte vide order dated 05.01.2024, the fact of which I was unaware of as the entire proceeding was conducted online and in a faceless manner. The appeal was filed before Commissioner of Income Tax (Appeals) on 04.01.2020 against ex-party assessment order passed by Assessing officer but afterwards the appeal was migrated to the National Faceless Appeals Centre in terms of Notification No. 76/2020, dated 25.09.2020, issued from F.No.370142/33/2020-TPL/SO3296(E) by Central Board of Direct Taxes, Department of Revenue, Ministry of Finance which is further amended by the Faceless Appeal Scheme, 2021 vide Notification No. S.O. 5429(E) dated 28.12.2021.
- I was seriously ill and suffering from Black jaundice which effected my liver, resulted in prolonged hospitalization and incapacitation. This condition required me complete bed rest as advised by the Doctor, during which I was unable to attend to my legal matters or file the appeal within the stipulated time frame.

I was under medical supervision of Dr. Ravi Bansal (M.D.) in Chaudhary Clinic, Ropar Road, Noorpur Bedi, Punjab from the period 11.11.2023 to 11.02.2025 and due to my medical condition, I was unable to focus on or make any legal decisions. (Proof attached)

- Moreover, I am also the primary caregiver for my father, who was critically ill and required immediate and continuous medical attention under the medical supervision of Postgraduate Institute of Medical Education and Research (PGI) Chandigarh from 26.04.2023 onwards. (Proof attached).
- Recently upon receiving notices proposing levy of penalty for the impugned AY. I became aware that my appeal has been dismissed by Ld. CIT (Appeals).

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*Gurpreet Singh*

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- I immediately took the legal opinion on the same and have accordingly preferred the present appeal before the Hon'ble ITAT.
- I submit that I have not benefitted in any way from the delayed filing of the appeal and that irreparable loss will be caused to me if the delay is not condoned and the appeal is not admitted. Further, no hardship or prejudice will be caused to the Respondent in case the delay is condoned and the appeal is admitted, however if the delay is not condoned and the appeal is not admitted, I will suffer substantially and irreparable loss will be caused.

Despite my best efforts, the delay in filing the appeal could not be avoided. I assure the Hon'ble Tribunal that the delay was not intentional or due to negligence, but solely due to my serious health conditions and unawareness of online proceedings, which hindered my ability to act promptly. I am now in a stable condition and capable of pursuing my case before the Hon'ble Tribunal. I humbly request the Hon'ble Tribunal to kindly condone the delay caused due to medical reasons and allow me an opportunity to present my case on merits. I request the Hon'ble Tribunal to exercise its discretion and condone the delay in filing the appeal.

The facts stated above are true and correct to the best of my knowledge and belief, and no material fact has been concealed or misrepresented. The affidavit in support of this condonation request has also been attached.

Yours Truly,

(Gurpreet Singh)

343 A Sant Nagar,

South Delhi, New Delhi-110065, Delhi.

3. Having regard to the explanation rendered by the assessee who was seriously ill and suffering from Black Jaundice for a considerable time resulted in prolonged hospitalization and incapacitation and also the primary caregiver for his father, who was critically ill, delay in preferring the appeal is condoned.

4. In fact, for the aforesaid reason, the assessee could not effectively made compliance to the notice issued to him by the

CIT(A) and the appeals stood dismissed. Thus, in order to prevent the miscarriage of justice, we find it fit and proper to grant a further opportunity of being heard to the assessee to represent the case made out by the assessee effectively before the First Appellate Authority. Hence, the appeal is disposed of by remitting the issue to the file of the Ld. CIT(A) for proper adjudication of the same by granting an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the appeal. Assessee's appeal thus, disposed of and allowed for statistical purposes.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 22.08.2025.

Sd/-

**(NAVEEN CHANDRA)**  
**ACCOUNTANT MEMBER**

Sd/-

**(MADHUMITA ROY)**  
**JUDICIAL MEMBER**

Dated:22.08.2025

*Rohit, Sr. PS*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI