

**IN THE INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH 'SMC' AGRA**

(Through Physical/Virtual Hearing)

BEFORE, SHRI M. BALAGANESH, ACCOUNTANT MEMBER

ITA No. 183/AGR/2025
(Assessment Year: 2018-19)

Dharamvir Singh, Village Nagla Buncha, Tikonia Chowk, Gangsi Gangsi B.O, Mainpuri, Uttar Pradesh-205119	Vs.	Income Tax Officer, Ward-2(4)(5), Aayakar Bhawan, Civil Lines, Mainpuri, Uttar Pradesh-205001
(Appellant)		(Respondent)
		PAN: FQOPS4696M

Assessee by :	Shri Avadhesh Kumar, CA
Revenue by:	Shri Anil Kumar, Sr. DR
Date of Hearing	18/08/2025
Date of pronouncement	03/09/2025

ORDER

1. The appeal in ITA No.183/AGR/2025 for AY 2018-19, arises out of the Id. Addl./Joint Commissioner of Income Tax (Appeals)-2, Ahmedabad [hereinafter referred to as 'Id. CIT(A)', in short] in Appeal No. ADDL/JCIT(A)-2 Ahmedabad/10007/2017-18 dated 26.02.2025 against the order of assessment passed u/s 143(1) of the Income-tax Act, 1961 (hereinafter referred to as 'the

Act') dated 23.10.2019 by the Assessing Officer, CPC, Bangalore, (hereinafter referred to as 'ld. AO').

2. The only effective issue to be decided in this appeal is as to whether the Learned Joint Commissioner of Income Tax (Appeals) was justified in disposing of the appeal of the assessee as not maintainable by not condoning the delay in filing of appeal in the facts and circumstances of the instant case.

3. I have heard the rival submissions and perused the materials available on record. I find that the Learned Joint Commissioner of Income Tax (Appeals) had dismissed the appeal of the assessee as not maintainable by not condoning the delay in filing of appeal by the assessee by 1815 days. The assessee had adduced detailed reasoning for the delay which is also reproduced in the order of the Learned Joint Commissioner of Income Tax (Appeals). On going through the said reasons, I am inclined that assessee was prevented from sufficient cause by not filing the appeal in time. Hence in the interest of justice and fair play, I deem it fit and appropriate to restore this appeal to the file of Learned Joint Commissioner of Income Tax (Appeals) with a direction to condone the delay of 1815 days and admit the appeal of the assessee for adjudication and adjudicate the entire grounds on merits afresh. The assessee is at liberty to furnish fresh evidences, if any, in support of his contentions. The assessee is also directed to cooperate with the Learned Joint Commissioner of

Income Tax (Appeals) for expeditious disposal of the appeal by not taking unwarranted adjournments except due to exceptional or bona fide circumstances. With these observations, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 03/09/2025.

Sd/-

**(M. BALAGANESH)
ACCOUNTANT MEMBER**

Dated: 03/09/2025

Shekhar/A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi