

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI  
DELHI BENCH 'B' NEW DELHI  
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER  
ITA No. 2484/DEL/2025 (A.Y. 2015-16)**

Narender Singh Makkar 131/18, Laxmi Garden laxmi Garden, Gurugram <b>PAN: AJUPM8087A</b>	Vs.	ITO Ward-3(1) Gurugram 122001
<b>Appellant</b>		<b>Respondent</b>
Assessee by	Ms.Monalisa Maity, Adv	
Revenue by	Shri Rajesh Kumar Dhanesta, Sr. DR	
Date of Hearing	23/09/2025	
Date of Pronouncement	26/09/2025	

**ORDER**

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

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 01/10/2024 for the Assessment Year 2015-16.

2. There is a delay of 107 days in filing the present Appeal. The Assessee filed an application for condonation of delay contending that the Assessee was having certain family disputes and the Assessee was not living with the family members, therefore, due to the stress the Assessee could not concentrate in filing the appeal before the Tribunal as it took substantial time to procure relevant documents and filing the

Appeal before the Tribunal. Thus, sought for condoning the delay in filing the present Appeal.

3. Per contra, the Ld. Department's Representative submitted that, there is no sufficient cause to condone the inordinate delay, thus sought for dismissal of the present Appeal 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 was having certain family disputes and the Assessee was not living with the family members, therefore, due to the stress the Assessee could not concentrate in filing the appeal before the Tribunal as it took substantial time to procure relevant documents and filing the Appeal before the Tribunal.

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 of 107 days in filing the present Appeal.

6. An assessment order came to be passed on 18/12/2018 u/s 144 r.w. Section 147 of the Income Tax Act, 1961 ('Act' for short) by making addition of Rs. 5,39,57,813/- treating the same as undisclosed Long Term Capital Gain. The Assessee preferred an Appeal before the Ld. CIT(A) which has been dismissed on 01/10/2024 vide order impugned. As against the order of the Ld. CIT(A) dated 01/10/2024, the Assessee preferred the present Appeal.

7. The Ld. Counsel for the Assessee submitted that both the order of the A.O. as well as Ld. CIT(A) are ex-parte and the Ld. CIT(A) has not decided on the grounds of the Appeal of the Assessee and the order impugned came to be passed in violation of principals of natural justice. Thus, sought for allowing the Appeal.

8. Per contra, the Ld. Department's Representative submitted that the Assessee is a chronic defaulter who has not appeared before the Lower Authorities, therefore, both the A.O. as well as the Ld. CIT(A) have passed the respective orders in accordance with law which requires no interference, thus by relying on the orders of the Lower Authorities sought for dismissal of the Appeal.

9. We have heard both the parties and perused the material available on record. Both the order of the A.O. as well as order of the Ld. CIT(A) are

ex-parte, wherein the Assessee has not participated in any of the proceedings. Even the Ld. CIT(A) has not decided all the grounds of Appeal on its merits. In view of the above, in the interest of justice, we deem it fit to restore the issue to the file of the A.O. for de-novo assessment. Needless to say, the A.O. shall provide opportunity of being heard to the Assessee before passing the assessment order in accordance with law. The Assessee is also directed to participate in assessment proceedings without fail.

10. In the result, the Appeal of the Appellant is partly allowed for statistical purpose.

**Order pronounced in the open court on 26<sup>th</sup> September, 2025**

**Sd/-**  
**(NAVEEN CHANDRA)**  
**ACCOUNTANT MEMBER**  
Date:- 26.09.2025  
R.N, Sr.P.S\*

**Sd/-**  
**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

**Copy forwarded to:**

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

**ASSISTANT REGISTRAR**  
**ITAT, NEW DELHI**

