

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI**

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 5041/Del/2025 : Asstt. Year : 2012-13

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| Suresh Kumar, VPO Sarhera, Tehsil Barwala, District Hisar, Haryana-125121 (APPELLANT) | Vs | Income Tax Officer, Ward-4, Hisar, Haryana-125001 (RESPONDENT) |
| PAN No. CPBPK9288N | | |

Assessee by: None

Revenue by : Sh. Manoj Kumar, Sr. DR

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| Date of Hearing: 23.09.2025 | Date of Pronouncement: 23.09.2025 |
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ORDER

This assessee's appeal for Assessment Year 2012-13, arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1079637810(1) dated 14.08.2025, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. He is accordingly proceeded *ex-parte*.

3. It transpires during the course of hearing that the CIT(A)/NFAC has refused to condone 392 days delay in filing of the assessee's lower appeal instituted on 19.02.2021 against the assessment order passed by the Assessing Officer on 17.12.2019.

4. This being the clinching factual position, the Revenue could hardly dispute that the impugned almost the entire above intervening period between the assessment to the date of institution of above lower appeal falls in Covid-19 pandemic outbreak period which already stood excluded for all intents/purposes as per hon'ble apex court landmark decision Cognizance for Extension of Limitation, in Re (2022) 441 ITR 722 (SC).

5. Faced with this situation and in light of the fact that the assessee has already explained the above period of delay of 392 days of institution of the lower appeal, the same is hereby condoned going by Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).

6. This is indeed coupled with the facts that there is also no compliance to section 250(6) of the Act in the impugned lower appellate order stipulating points of determination to be framed followed by a detailed adjudication thereupon. It is therefore deemed appropriate in the larger interest of justice to set aside the assessee's instant appeal back to the CIT(A)/NFAC for his afresh appropriate adjudication, within three effective opportunities of hearing at the appellant's risk and responsibility, in consequential proceedings. Ordered accordingly.

7. This assessee's appeal is allowed for statistical purposes.

Order Pronounced in the Open Court on 23/09/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 23/09/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR