

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

**BEFORE SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER
and
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No.381/AGR/2025
(Assessment Year: 2012-13)**

Ziaul Hasan,
20/4, Chatta Jalesar,
S.O. Etah,
Etah – 207 302 (Uttar Pradesh).

vs.

ITO, Ward 4(3)(1),
Etah.

(PAN : AAEPQ4523A)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Tarun Gupta, Advocate

Shri Gurfan Ahmad, Advocate

REVENUE BY : Shri Shailendra Srivastava, Sr. DR

Date of Hearing : 13.10.2025

Date of Order : 28.10.2025

ORDER

PER S. RIFAUR RAHMAN, ACCOUNTANT MEMBER :

1. The assessee has filed appeal against the order of the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi ["Ld. CIT(A)", for short] dated 30.05.2025 for the Assessment Year 2012-13.
2. At the time of hearing, ld. AR for the assessee submitted that there was a delay of 1394 days in filing the appeal before the ld. CIT (A) and the ld. CIT (A) dismissed the appeal of the assessee on the ground of an

inordinate delay of 1394 days and the Id. CIT (A) erroneously presumed that the order was served electronically despite the fact that :

- (i) The order was passed manually and does not bear any Document Identification Number (DIN);
- (ii) The assessment proceedings were also conducted manually and not through the income tax e-portal;
- (iii) No notices were served to the assessee during the course of assessment proceedings;
- (iv) The order was not served by any known mode of communication prescribed under the Act.

Thus, he submitted that the CIT (A) erred in rejecting the condonation petition, despite clear documentary evidence of first service on 22.09.2023. He further submitted that even if there were to be any delay, it was due to the absence or service of the order and the assessee has sufficient and bona fide cause and the delay, if any, is neither intentional nor due to negligence. Further, he submitted that the Id. CIT (A) failed to adjudicate the case on merits. Accordingly, he prayed that the delay in filing the appeal before the Id. CIT (A) may be condoned and the appeal be restored to the file of Id. CIT (A) to decide on merits.

3. On the other hand, Id. DR of the Revenue objected to the same and submitted that the delay is inordinate and should not be condoned.

4. Considered the rival submissions and material placed on record. After going through the submissions made by the ld. AR of the assessee, we also observe that the assessment order was passed in wrong name and without any reference to PAN. Therefore, we are of the view that there was sufficient cause in delay filing of the appeal before the ld. CIT (A), hence, in the interest of justice, we condone the same. Further, we restore the matter to the file of the Assessing Officer to redo the assessment afresh as per law, after giving an opportunity of being heard to the assessee. We also direct assessee to make proper submissions and appear before the Assessing Officer on the date of hearing and cooperate with the tax authorities. Accordingly, the appeal filed by the assessee is 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 this 28th day of October, 2025.

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

sd/-
(S.RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Dated:28.10.2025
TS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI