

**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.393/AGR/2025  
(Assessment Year: 2018-19)**

Kapil Kumar,  
114/DS/Type 3, Ordnance Factory Estate,  
Murad Nagar,  
Ghaziabad – 201 206 (Uttar Pradesh).  
**(PAN : BFIPK0944P)**

vs.

ITO,  
Assessment Unit,  
Delhi.

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None

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 21.02.2025 for the Assessment Year 2018-19.
2. None appeared on behalf of the assessee. We are proceeding to adjudicate the matter with the assistance of ld. DR of the Revenue.
3. At the time of hearing, it is brought to our notice that there is a delay of 104 days in filing the appeal before the Tribunal on the ground that the

assessee's family member was suffering from a serious medical condition requiring hospital visits, emotional care and financial support. It is also mentioned in the condonation of delay application that the delay is neither intentional nor deliberate and accordingly requested to condone the delay and assessee has filed affidavit explaining the reason for delay in filing appeal before the ITAT.

4. 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.
5. Considered the submissions of the Id. DR and the application for condonation of delay. After going through the application for condonation of delay, we observe that there was a reasonable cause in filing the appeal belatedly and accordingly, we are inclined to condone the delay.
6. Further on merits of the appeal, at the time of hearing, we observe that the Id. CIT (A) decided the issue against the assessee by observing that assessee has not pursued the appeal despite being granted several opportunities. He proceeded to adjudicate by relying on several decisions on the subject of non-prosecution and, he dismissed the appeal in limine. We observe that that Id. CIT (A) has not decided the issue on merit and sustained the addition relying on the order of the Assessing Officer

7. On the other hand, ld. DR for the Revenue relied on the orders of the authorities below.
8. Considered the submissions of the ld. DR of the Revenue and material placed on record. We observe that the addition was sustained by the ld. CIT (A) relying on the order of Assessing Officer ex-parte. Therefore, in the interest of justice, we direct ld. CIT (A) to give an opportunity of being heard to the assessee and decide the issue on merit as per law. We also direct assessee to make proper submissions and appear before the ld.CIT (A) on the date of hearing and cooperate with the tax authorities. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.
9. In the result, the appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced in the open court on this 22<sup>nd</sup> day of October, 2025.**

**Sd/-**  
**(SUNIL KUMAR SINGH)**  
**JUDICIAL MEMBER**

**sd/-**  
**(S.RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

**Dated: 22.10.2025**  
**TS**

Copy forwarded to:

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

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