

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
[DELHI BENCH : "DEHRADUN" NEW DELHI]
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

I.T.A. No. 116/DDN/2025 (A.Y 2015-16)

I.T.A. No. 117/DDN/2025 (A.Y 2015-16)

GunjanJaiswal, H. NO. 84, Ward No. 3, TalliBamori, Haldwani, Uttarakhand -263139, PAN: AGPPJ5741A	Vs.	Income Tax Officer-2 (1)(1), Income Tax Officer, Civil Lines, Haldwani, Uttarakhand
Appellant		Respondent
Assessee by	Sh. Sumit Lalchandani, Adv	
Revenue by	Sh. MohitLal Joshi, Sr. DR	
Date of Hearing	09/10/2025	
Date of Pronouncement	30/10/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The captioned appeals are filed by the Assessee against the orders of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 09/06/2025 for the Assessment Year 2015-16.

2. Brief facts of the case are that, assessment order came to be passed on 16/12/2021 u/s 147 r.w. Section 144 and Section 144B of the Income Tax Act, 1961 ('Act' for short) by making an addition of Rs. 1,22,00,000/- u/s 69A of the Act. Consequent to the said assessment order, an order of penalty also came to be passed u/s 271(1)(C) of the Act on 21/09/2022. Aggrieved by the assessment order as well as order of penalty, the Assessee preferred two Appeals before the Ld. CIT(A) with a delay of 1034 and 854 days respectively.

The Ld. CIT(A) dismissed both the Appeals of the Assessee on delay in latches vide orders dated 09/06/2025. Aggrieved by the orders of the Ld. CIT(A) dated 09/06/2025, Assessee preferred the captioned Appeals.

3. The Ld. Assessee's Representative vehemently submitted that both assessment order as well order of the penalty have been passed ex-parte, as the individual PAN of the Assessee contained the e-mail id of her Accountant who neither informed the Assessee about ongoing income tax proceedings in her individual name nor informed the tax consultant to attend the various notices being received in Assessment Year 2015-16. The Assessee came to know about passing of the assessment order and order of penalty only when the Assessee's bank account was attached. The Ld. Assessee's Representative further submitted that the Ld. CIT(A) should have condoned the delay and heard the Appeals on its merit. Thus, sought for allowing the Appeals of the Assessee.

4. The Ld. Department's Representative submitted that there was no sufficient cause to condone the inordinate delay of 1034 and 854 days respectively in filing the Appeals before the Ld. CIT(A), therefore, the Ld. CIT(A) has rightly dismissed the first appeals of the Assessee on delay in latches, thus, sought for dismissal of the captioned Appeals.

5. We have heard both the parties and perused the material available on record. Aggrieved by the assessment order and order of the penalty, Assessee preferred two Appeals before the Ld. CIT(A) with a delay of 1034 and 854 days respectively. As per the Assessee, the cause of the delay was that both assessment order as well order of the penalty have been passed ex-parte, as the individual PAN of the Assessee contained the e-mail id of her Accountant who neither informed the Assessee about ongoing income tax proceedings in her individual name nor informed the tax consultant to attend the various notices being received in Assessment Year 2015-16. The Assessee came to know about passing of the assessment order and order of penalty only when the Assessee's bank account was attached. However, the Ld. CIT(A) has not condoned the delay and dismissed the Appeals.

6. It is expected from the Assessee to file the Appeals on time, if the cause for delay is bona-fide and beyond the control of the Assessee, the same can be construed as sufficient cause. 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 1034 and 854 days in filing the first Appeals before the Ld. CIT(A). Further considering the fact that even the assessment order and the order of penalty have been passed ex-parte, no fruitful object will be achieved if the matter is remanded to the file of the Ld. CIT(A). Therefore, we set aside the assessment order and order of penalty and remand the issue to the file of the A.O. for framing de-novo assessment in accordance with law after providing opportunity of being heard to the Assessee. The Assessee is also directed to cooperate with the assessment proceedings without fail.

7. In the result, the Appeals of the Assessee are partly allowed for statistical purpose.

Order pronounced in the open court on 30th October, 2025

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

Date:- 30.10.2025
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

