

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

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

**ITA No.218/AGR/2025
(Assessment Year: 2017-18)**

**ITA No.219/AGR/2025
(Assessment Year: 2017-18)**

Mukesh Kumar,
53, Hareeganj Bajar,
Achhalda Bidhuna, Auraiya,
Agra – 206 122 (Uttar Pradesh).

vs.

ITO, Ward 1(1)(4),
Agra.

(PAN : BZPPK7019G)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Anurag Sinha, Advocate
REVENUE BY : Shri Shailendra Srivastava, Sr. DR

Date of Hearing : 16.10.2025
Date of Order : 30.10.2025

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 20.02.2025 for the Assessment Year 2017-18 against the quantum addition and assessee also filed appeal against the order of Id. CIT (A) dated 20.02.2025 for AY 2017-18 affirming the penalty order dated

22.09.2022 passed under section 271AAC(1) of the Income-tax Act, 1971 (for short 'the Act').

2. At the time of hearing, Id. AR for the assessee submitted that there was a delay of 218 days in filing the quantum appeal before the Id. CIT (A) and the Id. CIT (A) dismissed the appeal of the assessee on the ground that assessee has not filed any application seeking condonation of delay. He submitted that Id. CIT (A) was unjustified in refusing to condone the delay ignoring the facts of the case and the material argument of the assessee that the assessee tends to gain nothing by filing the appeal late and the delay in filing the appeal was not deliberate but resulted from a lack of awareness on account of the fact that the assessee hailing from rural background is not well versed with the e-proceeding portal, therefore, assessee could not take timely steps for filing the appeal before the Id. CIT (A). Similarly, he submitted that there is a delay of 30 days in filing the appeal against the penalty order before the Id. CIT (A) and the same is also dismissed on account of delay in filing the appeal. In this regard, Id. AR submitted that assessee has submitted application of condonation of delay along with affidavit in support. Thus, he submitted that 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 appeals before the Id. CIT (A) may be condoned and the appeals 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 Id. AR of the assessee, we are of the view that there was sufficient cause in delay filing of the quantum appeal before the Id. CIT (A), hence, in the interest of justice, we condone the same. Similarly, we also condone the delay in filing the appeal against the penalty order before the Id. CIT (A). Further, we restore the matter to the file of the Id. CIT (A) to decide afresh both the appeals, after giving an opportunity of being heard to the assessee. We also direct assessee to make proper submissions and appear before the Id. CIT (A) on the date of hearing and cooperate with the tax authorities. Accordingly, the appeals filed by the assessee are allowed for statistical purposes.
5. In the result, the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on this 30th day of October, 2025.

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

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

**Dated:30.10.2025
TS**

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI