

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'G', NEW DELHI

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT  
&  
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER

ITA No. 3636/DEL/2024  
Asstt. Year: 2011-12

Shri SauravKarmakar, F-223A, Ground Floor, Mangal Bazar, Laxmi Nagar New Delhi, Delhi- 110092	Vs	PCIT, Delhi-20, New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AUHPK5054B		

Assessee by : Shri Lalit Kumar Sharma, Advocate, &  
Shri Sambhav Luthra, Advocate

Revenue by : Shri Manish Gupta, Sr. DR.

Date of Hearing: 13.11.2025	Date of Pronouncement:13.11.2025
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**ORDER**

**PerMahavir Singh, Vice President:**

This Appeal by Assessee is arising out of the order dated 26.03.2021 of Principal Commissioner of Income Tax (PCIT), Delhi-20, Delhi revising the assessment framed u/s 147/143(3) of Income Tax Act, 1961 (hereinafter referred as the "Act"), for Assessment Year 2011-2012, vide his order dated 21.12.2018.

2. At the outset, it is noticed that this appeal is barred by limitation by 1135 days and the assessee has filed Condonation Application for condoning the delay in dispute by stating the reasons that there are some family problems and other financial crises, even there was as Covid-19 pandemic during that period, as a result thereof, the Assessee could not file the appeal on time. It was also contended by the Assessee's Counsel that Assessee is the only earning member in the family and during the Covid-19 period, the Assessee lost his job and there was nothing to survive with the family of Four members. When these facts were confronted to Ld. Sr. DR, he strongly opposed the Condonation petition, stating that the reasonable cause cited by Assessee are false because the delay occurred from the date 25.05.2021 after allowing sixty days of statutory period for filing of appeal and Covid-19 exemption as per the Hon'ble Supreme Court *suo moto* order {RE- Cognizance for extension of Limitation, In re:, 134 taxmann.com 307 (SC)] was only upto 28.02.2022 and, thereafter ninety days time was further allowed up to 31.05.2022. Even otherwise, if we exclude this period, the balance period remains also two years and the assessee is unable to file appeal even within this period. The Assessee, even could not file any documentary evidence regarding financial crises or there was a family problem except a simple bald statement in the petition. Ld. Senior DR stated that this is the undue delay and without any reasonable cause. Hence, he opposed the condonation of delay.

3. We have heard rival contentions made in the Condonation Petition and gone through the facts and circumstances of the case. We noted that the period allowed by Hon'ble Supreme Court during Covid-19 period ends on 31.05.2022 and, after that also the two years period have elapsed for filing of this appeal. The Assessee could not pursue any reasonable cause or sufficient cause for condonation of delay of this long period. In the absence of any

explanation, we reject the claim of assessee and dismiss the appeal as un-admitted.

4. In the result, the appeal of the Assessee is dismissed in the above terms.

Order pronounced in the Open Court on 13.11.2025.

**Sd/-**  
**(KrinwantSahay)**  
**Accountant Member**

**Sd/-**  
**(Mahavir Singh)**  
**Vice President**

Dated: 14.11.2025

Pooja Mittal

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi