

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A": NEW DELHI
BEFORE SHRI C. N. PRASAD, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No. 2457/Del/2025
(Assessment Year: 2017-18)

Ashish Dua, 109, M/S. Ashish Handloom Inds, 8, Marla, Panipat, Haryana-132103, (Appellant)	Vs.	Income Tax Officer, Ward-1, Panipat (Respondent)
PAN: AJGPD8587J		

Assessee by :	Shri Amit Kaushik, Adv Shri Himanshu Sharma, Adv
Revenue by:	Shri Ajay Kumar Arora, Sr. DR
Date of Hearing	23/09/2025
Date of pronouncement	19/11/2025

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.2457/Del/2025 for AY 2017-18, arises out of the order of the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'ld. NFAC', in short] in Appeal No. ITBA/NFAC/S/250/2024-25/1073164989(1) dated 12.02.2025 against the order of assessment passed u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 17.12.2019 by the Assessing Officer, ITO, Ward-1, Panipat (hereinafter referred to as 'ld. AO').

2. The Preliminary Ground raised by the assessee challenging the action of the ld CIT(A) in dismissing the appeal of the assessee by not condoning the delay in filing the appeal by 714 days before ld CIT(A). It is not in dispute that the appeal of the assessee filed before the ld CIT(A) was delayed by 714 days. The ld AR before us pleaded that one more opportunity be granted to the

assessee to explain the delay and to prove the sufficient cause before the Id CIT(A). In the interest of substantial justice, we deem it fit and appropriate to restore this appeal to the file of the Id CIT(A) with direction to ascertain whether assessee had sufficient cause in not filing the appeal in time before Id CIT(A) and thereafter decide the appeal, if admitted, on merits afresh. The assessee is also directed to explain the sufficient cause of not filing the appeal in time before the Id CIT(A). Accordingly, the appeal is restored to the file of the Id CIT(A).

3. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 19/11/2025.

-Sd/-

(C. N. PRASAD)
JUDICIAL MEMBER

-Sd/-

(M. BALAGANESH)
ACCOUNTANT MEMBER

Dated: 19/11/2025

A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi