

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES 'G': NEW DELHI.**

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

**ITA No.4040/Del/2025  
(Assessment Year: 2017-18)**

Agma Polymers Private Limited,  
KH No.31/19, Left Portion Ground Floor,  
Near Tivoli Garden, Village Zindpur,  
Narela,  
Delhi – 110 036.

vs. ACIT, Central Circle 28,  
Delhi.

**(PAN :AAECA9591M)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Shivam Yadav, Advocate  
REVENUE BY : Ms. Meenakshi Sharma, CIT DR

Date of Hearing : 24.11.2025  
Date of Order : 24.11.2025

**ORDER**

**PER S. RIFAUR RAHMAN, ACCOUNTANT MEMBER :**

1. The assessee has filed appeal against the order of the Learned Commissioner of Income-tax (Appeals)-25, Delhi ["Ld. CIT(A)", for short] dated 16.04.2025 for the Assessment Year 2017-18.
2. At the time of hearing, ld. AR for the assessee submitted that there was a delay of 28 days in filing the appeal before the ld. CIT (A) and the ld. CIT (A) dismissed the appeal of the assessee on the ground of delay of 28 days and the ld. CIT (A) did not entertain the condonation of delay requested by the assessee and rejected the same. He submitted that ld. CIT (A) did not condone the delay in filing the appeal caused by the

reasons beyond the control of the assessee which is against the principles of natural justice. He further submitted that the ld. CIT (A) has not passed the order on merits. Accordingly, he prayed that the delay in filing the appeal before the ld. CIT (A) may be condoned and the appeal be restored to the file of ld. CIT (A) to decide on merits.

3. On the other hand, ld. DR of the Revenue objected to the same and submitted that the delay in filing the appeal before the ld. CIT (A) should not be condoned as no cogent sufficient cause was provided before him.
4. Considered the rival submissions and material placed on record. After going through the submissions made by the ld. AR of the assessee, we are of the view that the delay is of 28 days which was understandable and there was sufficient cause in delay filing of the appeal before the ld. CIT(A), hence, in the interest of justice, we condone the same. Further, we restore the matter to the file of ld. CIT (A) to decide the issues afresh as per law, after giving an opportunity of being heard to the assessee. 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.
5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced in the open court on this 24<sup>th</sup> day of November, 2025.**

**Sd/-  
(VIMAL KUMAR)  
JUDICIAL MEMBER**

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

**Dated: 25.11.2025  
TS**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI