

**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.4039/Del/2025
(Assessment Year: 2010-11)**

Shivam Sundram Buildwell Private Limited,
C – 2/19, West Enclave, Pitampura,
New Delhi – 110 034.

vs. DCIT, Central Circle 27,
Delhi.

(PAN :AAKCS7505F)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Mudit Bansal, Advocate
Shri Sumaksh Mahajan, CA

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 25.04.2025 for the Assessment Year 2010-11.
2. At the time of hearing, ld. AR for the assessee submitted that there was a delay of 55 days in filing the appeal before the ld. CIT (A) and the assessee has requested to condone the same on the ground that the Director of the company was medically unfit and suffering from various

ailments due to which he was unable to consult his counsel for future course of action, however the ld. CIT (A) dismissed the appeal of the assessee on the ground of delay of 55 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 55 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 Id.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 24th 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**