

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'C' NEW DELHI)
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER
ITA No. 4843/Del/2025 (A.Y 2008-09)**

Shyam Products Pvt. Ltd. 206, Hans Bhawan 1, Bhadur Shah Zafar Marg, New Delhi-2 PAN: AADCS0943E	Vs	Income Tax Officer, Ward 23(3), New Delhi
Appellant		Respondent
Assessee by	Sh. Yogendra Kumar Gupta, CA	
Revenue by	Sh. Om Prakash, Sr.DR	
Date of Hearing	24/11/2025	
Date of Pronouncement	26/11/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 10/12/2021 for the Assessment Year 2008-09.

2. There is a delay of 3 years 5 months 24 days in filing the present Appeal. The Assessee filed an application for condonation of delay contending that the Department while uploading the order impugned of the Ld. CIT(A) in the portal, in the column of 'proceedings name' mentioned as 'First Appellate Proceeding (Wealth Tax)', therefore, the Assessee was under the bona-fide belief that the same is not pertaining to Commissioner of Income Tax Proceedings. The Assessee came to know only when Consultants/CA was looking whether any demand is pending in Assessee's case in the month of

August, 2025 and immediately filed the present Appeal. The Ld. Assessee's Representative further contended that the addition made by the A.O. has already been set aside by the Tribunal in ITA No. 7457/Del/2017 vide order dated 07/11/2022. Thus, sought for condoning the delay in filing the present Appeal and also allowing the present Appeal.

3. Per contra, the Ld. Department's Representative submitted that, there is no sufficient cause to condone the inordinate delay, thus sought for dismissal of the present Appeal on delay in latches.

4. We have heard both the parties and perused the material available on record. For the reason stated in the application for condonation of delay and also considering the fact that the Co-ordinate Bench of the Tribunal in ITA No. 7457/Del/2017 vide order dated 07/11/2022, set aside the assessment order, the consequential penalty order cannot be sustained. Accordingly, we condone the delay in filing the present Appeal and allow the Appeal of the Assessee by quashing the penalty order and the order of the Ld. CIT(A).

5. In the result, Appeal of the Assessee is allowed.

Order pronounced in the open court on 26th November, 2025

Sd/-

Sd/-

(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Date:- 26 .11.2025
R.N, Sr.P.S*

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI