

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: "SMC" NEW DELHI**

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.6224/Del/2025
Assessment Year: 2018-19

Smt. Meenu, W/o- Prakash Veer, Palwal, Faridabad, Haryana,	Vs.	Income Tax Officer, Ward-1(3), Faridabad
PAN: DLHPM9866H		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	24.11.2025
Date of pronouncement	24.11.2025

ORDER

This assessee's appeal for assessment year 2018-19, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2025-26/1079858826(1), dated 22.08.2025 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Case called twice. None appears at the assessee's behest. She is accordingly proceeded *ex-parte*.

2. It emerges during the course of hearing with the able assistance coming from the Revenue side that the learned CIT(A)/NFAC has refused to condone the delay in filing of the

assessee's lower appeal instituted on 03.11.2023 against the Assessing Officer's assessment framed on 22.03.2023, thereby holding that the same had not been explained in light of the justifiable reasons.

3. Faced with the situation, learned departmental representative could hardly dispute that the assessee had indeed filed her condonation petition before the CIT(A)/NFAC explaining all the reasons on account of circumstances beyond his control.

4. That being the case, we hereby quote Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC), settling the issue long back that all such technical aspects must make way for the cause of substantial justice. Accordingly, the delay caused in filing the appeal before the CIT(A)/NFAC is condoned and the assessee's instant appeal is restored back to the CIT(A)/NFAC for its afresh appropriate adjudication within three effective opportunities subject to a rider that the taxpayer shall plead and prove the case at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

5. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 24th November, 2025

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 24th November, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi