

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'E' NEW DELHI)
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER
ITA No. 3377/DEL/2025 (A.Y. 2021-22)**

Islam Ali 2 Sultam Chowk, Ghaziabad, Uttar Pradesh PAN: AHZPA7319J	Vs	ITO Ward 2(1)(2), Ghaziabad, Uttar Pradesh
Appellant		Respondent
Assessee by	Sh. Raghav Sharma, CA, Ms. Agni Choudhary, Adv	
Revenue by	Sh. Piyush Tripathi, Sr. DR	
Date of Hearing	27/11/2025	
Date of Pronouncement	28/11/2025	

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), dated 07/11/2023 for the Assessment Year 2021-22.

2. There is a delay of 477 days in filing the present Appeal. The Assessee filed an application for condonation of delay contending that the Assessee being a lay person and not well versed with the technical provisions of tax law, was unaware of the procedural requirement to independently monitor or ensure the filing of the appeal and had therefore relied entirely on the professional advice and handling of his Chartered Accountant. He remained under the bona fide impression that the said Chartered Accountant had duly filed the appeal with the

prescribed time limit. Thus, sought for condoning the delay in filing 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 on the issue of delay in filing the present Appeal. For the reasons stated affidavit for condonation of delay, we deem it fit to condone the delay by imposing the nominal cost of Rs. 1,000/-. Accordingly, delay of 477 days in filing the present Appeal is condoned subject to payment of Rs. 2,000/- to Prime Minister National Relief Fund.

5. Brief facts of the case are that, an assessment order came to be passed under Section 143(3) of the Income Tax Act, 1961 ('Act' for short) by making an addition of rs. 1,54,25,811/-. Aggrieved by the assessment order, the Assessee preferred an Appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 07/11/2023, dismissed the Appeal filed by the Assessee. Aggrieved by the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

6. The Ld. Counsel for the Assessee vehemently submitted that the Ld. CIT(A) has provided no opportunity of being heard to the Assessee and in violation of principals of natural justice, dismissed the appeal of the Assessee.

7. The Ld. Department's Representative relying on the order of Lower authorities sought for dismissal of the appeal.

8. We have heard both the parties and perused the material available on record. It can be seen from the order of the Ld. CIT(A) , the Appeal has been passed ex-parte without hearing the Assessee. It is further observed that while deciding the Appeal, the Ld. CIT(A) has not decided all the grounds of Appeal of the Assessee on its merits. Considering the facts that the Assessee has not participated in the first Appellate proceedings, in the interest of natural justice, we remand the matter to the file of the Ld. CIT(A) with a direction to the Ld. CIT(A) to decide the Appeal afresh on its merits in accordance with law after providing opportunity of being heard to the Assessee.

9. In the result, the Appeal of the Assessee is partly allowed for statistical purpose.

Order pronounced in the open court on 28th November, 2025

Sd/-

(MANISH AGARWAL)
ACCOUNTANT MEMBER

Date:- 28 .11.2025

R.N, Sr.P.S*

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI