

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH, 'B': NEW DELHI**

**BEFORE SHRI C.N. PRASAD, JUDICIAL MEMBER
&
SHRI M. BALAGANESH, ACCOUNTANT MEMBER
ITA No.2874 to 2877/Del/2025
[Assessment Year: 2018-19 & 2021-22]**

Satvik Infrastructure Private Limited Plot No. - 37, Pocket-1, 3rd Floor, Jasola, New Delhi PAN No.AAMCS3989B	Vs.	ITO Ward – 22 (3) New Delhi
Appellant		Respondent

Assessee by	None
Revenue by	Sh. Rjaesh Kumar Dhanesta, Sr. DR

Date of Hearing	27.11.2025
Date of Pronouncement	28.11.2025

ORDER

PER BENCH

These appeals are filed by the assessee against the order of the learned ADDL/ JCIT(A)-9, Kolkata dated 16.04.2025 for the A.Ys. 2018-19 to 2021-22.

2. In spite of issue of notice none appeared on behalf of assessee nor any adjournment application was moved, therefore, we dispose all these appeals on hearing the Ld. DR.

3. We have heard the learned DR and perused the orders of the authorities below.

4. On reading of the order of the learned CIT(A) it is noticed that the assessee filed appeal with considerable delay and

there was no petition filed by the assessee for condonation of delay before Ld. CIT(A).

5. The learned CIT(A) in the absence of the petition for condonation of delay dismissed the appeals of the assessee as barred by limitation. However, the learned CIT(A) decided the issue on merits which in our view should not have gone into and decided when the appeal is dismissed without condoning the delay.

6. Even before us the assessee could not explain the delay in filing the appeal before the learned CIT(A), therefore, the reasoning given by the learned CIT(A) in dismissing the appeal for want of condonation petition is upheld.

7. In the result, all the appeals of the assessee are dismissed.

8. In the result, the appeals of the assessee are allowed.

Order pronounced in the open court on 28.11.2025

Sd/-

**[M. BALAGANESH]
ACCOUNTNANT MEMBER**

Dated:28.11.2025

*M. Balaganesh, A.P.O.**

Copy forwarded to:

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

Sd/-

**[C.N. PRASAD]
JUDICIAL MEMBER**

Asst. Registrar,
ITAT, New Delhi