

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI**  
**[ DELHI BENCH : "B" NEW DELHI ]**  
**BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**  
**AND**  
**SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**  
**I.T.A. No. 3060/DEL/2025 (A.Y 2021-22)**

Aash Mohd House No. B-19, UGF, PanchsheelVihar, Malviya Nagar, New Delhi <b>PAN: ATJPM6306K</b>		Vs.	ITO Ward 29(1), Civic Centre, New Delhi
<b>Appellant</b>			<b>Respondent</b>
Assessee by	None		
Revenue by	Sh. Rajesh Kumar Dhanesta, Sr. DR		
Date of Hearing	06/11/2025		
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), New Delhi dated 11/11/2024 for the Assessment Year 2021-22.

2. There is a delay of 95 days in filing the present Appeal. The Assessee filed an application contending that *"the Appellant had engaged a Chartered Accountant for handling his tax matters, including filing of the appeal against the said assessment order. He was under the genuine impression that the said CA had duly filed the appeal within the prescribed time limit. However, he later discovered, upon personal follow- and internal review, that the appeal had not been filed at all. Upon becoming aware of this advertent lapse, the appellant*

*immediately took steps to file the appeal at the earliest.*"Thus, sought for condoning the delay in filing the present Appeal.

3. 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. Heard and perused. For the reasons stated in the application for condonation of delay by relying on the Judgment of Hon'ble Supreme Court in the case of Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC), we condone the delay of 95 days in filing the present Appeal.

5. Brief facts of the case are that, an ex-parte assessment order dated 20/12/2022 came to be passed u/s 144 read with Section 144B of the Income Tax Act, 1961 ('Act' for short) by making certain additions. The Assessee preferred an Appeal before the Ld. CIT(A) which has been dismissed vide order impugned dated 11/11/2024. As against the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

6. We have heard the Department's Representative and perused the material available on record. Both the order of the A.O. as well as order of the Ld. CIT(A) are ex-parte, wherein the Assessee has not participated in any of the proceedings and even the Ld. CIT(A) has not

decided all the grounds of Appeal on its merits. In view of the above, in the interest of justice, we deem it fit to restore the issue to the file of the A.O. for de-novo assessment. Needless to say, the A.O. shall provide opportunity of being heard to the Assessee before passing the assessment order in accordance with law. The Assessee is also directed to participate in assessment proceedings without fail.

7. In the result, the Appeal of the Appellant is partly allowed for statistical purpose.

**Order pronounced in the open court on 28<sup>th</sup> November, 2025**

Sd/-

Sd/-

**(BRAJESH KUMAR SINGH)  
ACCOUNTANT MEMBER**

**(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

Date:- 28.11.2025  
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**

