

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

**ITA No.6580/Del/2025
Assessment Year: 2019-20**

Analia Grace Ventures LLP, Shop No.26/27, Gali No.1, Teekli Road, Opp. Celebration Garden, Sector- 68, Badhsahpur, Gurgaon, Haryana-122101	Vs.	Income Tax Officer, Ward-29(1), Civic Centre, New Delhi-110002
PAN: ABIFA7473J		
(Appellant)		(Respondent)

Assessee by	Shri Abinash Samal, AR
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	26.11.2025
Date of pronouncement	26.11.2025

ORDER

This assessee's appeal for assessment year 2019-20, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN & Order No : ITBA/NFAC/S/250/2025-26/1080189898(1), dated 30.08.2025 involving proceedings under section 147 r.w.s 144 r.w.s 144B of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties at length. Case file perused.

2. It emerges during the course of hearing that the learned CIT(A)/NFAC has refused to condone the delay of 62 days in filing of the assessee's lower appeal instituted on 04.06.2025 against the Assessing Officer's assessment framed on 04.03.2025 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 his condonation petition before the CIT(A)/NFAC explaining all the reasons on account of circumstances beyond his control.

4. That being the case, I 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, and restore the assessee's instant appeal back to the Assessing Officer for his 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 26th November, 2025.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 26th November, 2025.

Shubhar

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi