

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B" NEW DELHI**

**BEFORE SHRIMAHAVIR SINGH, HON'BLE VICE PRESIDENT
AND
SHRISANJAY AWASTHI, ACCOUNTANT MEMBER**

**आ.अ.सं./I.T.A No.4680/Del/2025
निर्धारणवर्ष/Assessment Year:2012-13**

AMAR PAL SINGH, E-205, Sector-2, Greater Noida, West, Near Trident Embassy, Bishrakh Jalalpur, GBN., U.P., Noida. PAN No.COFPS6151B	<u>बनाम</u> Vs.	INCOME TAX OFFICER, Ward 1(1), Noida,
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

Assessee by	Shri Raghuraj Singh, Advocate
Revenue by	Shri Sabyasachi Roy, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	16.12.2025
उद्घोषणाकीतारीख/Pronouncement on	16.12.2025

आदेश /O R D E R

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. In this case there is a delay in the filing of the said appeal and the same has been requested to be condoned through an affidavit whose contents are as under: -

*In Re: Mr. Amar Pal Singh FOR A.Y. 2012-13 U/S 250 OF THE
INCOME TAX ACT. 1961 AGAINST ORDER DATED 31-03-2025*

Sub: - Application For Condonation of Delay

Sir,

We submit as under: -

1. That the Appellate order u/s 250 is Dt. 31.01.2025 assuming same has been serve through ITBA on 31.01.2025. Hence, the appeal should have been filed within 60 days i.e. up to 3.03.2025,

however same has been filed on 30.07,2025 thus there is a delay of 120 days.

2. That the above delay caused due to bona-fide and reasonable cause as explained in subsequent paras.

3. That it so happened that the complete Ex parte order have been done through ITBA module (faceless asst.) and the registered email id as mentioned in the e-filing account ChamanSingh@gmail.com was pertaining to some old counsel who have mentioned e mailed at the time of registration earlier period, hence assessee was complete unaware about the Appellate order u/s 250 s and therefore not able to file any reply.

4. The Assessee is in service. That very recently on 22.07.2025 assessee got intimation about Appellate order on portal routine check by other counsel with demand of A.Y 2012-13, then only for the first-time assessee got the information about passing of Appellate order. On receipt of this information assessee immediately contacted my Advocate Shri Raghuraj Singh who had filed appeal to Honorable ITAT Delhi and on advised and from the assistance of that professional this appeal is being filed. Hence, appeal stands filed within 120 days from the date of receipt of information i.e. 22.07.2025.

5. That the delay took place for a bona-fide and reasonable cause, therefore the delay be please condoned.

6. That the delay in filing the appeal, since would not be beneficial to assessee in any manner therefore the delay be please taken as under exceptional and beyond control circumstance, which under the situation, could not have been avoided

7. It is requested that the reason for delay in filing appeals as stated in their application for condonation of delay is the fact that the assessee is in service and not aware about the appellate order due to this , the assessee were unable to file timely appeal in Honorable ITAT Delhi the delay may be condoned.

8. That it is further submitted that in case of not condoning the delay, the assessee will suffer irreparable loss, while on allowing the application: the justice will be carried out.

In view of above it is very humbly requested to kindly condone the delay in filing the appeal.

9. That I had no intention to jeopardize the interest of the revenue by delaying the filing of the appeal.”

1.1 Considering the reasons given in the said petition the delay is hereby condoned and the appeal is admitted for adjudication.

2. This appeal arises from order dated 31.01.2025, passed u/s 250 of the Income Tax Act, 1961 (hereafter as “the Act”) by Ld. Addl./JCIT (Appeals)-Patna. It is seen that the Ld. AO had passed an *ex parte* order u/s 144 of the Act and subsequently the First Appellate order is also non-speaking on the factual issues. It is also recorded in the impugned order that relevant evidences were not produced before the Ld.AO and even the Ld. Addl./JCIT(A) and hence, the assessee’s appeal was dismissed.

3. Right at the outset, the Ld. AR prayed for a second chance so that the facts could be presented before the AO. It was also averred by the Ld. AR that the assessee was entirely dependent on his tax consultant and thus, there was non-compliance before the authorities below due to a communication gap between the assessee and his tax consultant.

3.1 The Ld. DR relied on the orders of the authorities below.

4. We have carefully considered the rival submissions and have gone through the documents before us. Considering the totality of facts and circumstances of the case, we deem it fit to set aside the impugned order and remand this matter back to the file of the Ld. AO. Needless to say, the Ld. AO would give adequate opportunity of being heard to the assessee.

5. In the result, appeal is allowed for statistical purpose.

Order pronounced in the open court on 16.12.2025

**Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT**

**Sd/-
(SANJAY AWASTHI)
ACCOUNTANT MEMBER**

Dated: 19.12.2025

**Kavita Arora, Sr. P.S.*

Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**