

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'B' NEW DELHI)
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No. 4697/DEL/2025 (A.Y. 2014-15)

Gsas Enterprises Private Limited, 9896, Sector-C, Pocket-9, Vasant Kunj, south West Delhi, Delhi-110070, PAN: AAMCS0427L	Vs	Income Tax Officer, (ITO) Ward-10(1), Delhi
Appellant		Respondent
Assessee by	Sh. Sanju Kumari, Adv	
Revenue by	Sh. Rajesh Kumar Dhanesta, Sr. DR	
Date of Hearing	22/12/2025	
Date of Pronouncement	22/12/2025	

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, Delhi, ('Ld. CIT(A)/NFAC' for short), dated 22/11/2024 pertaining to Assessment Year 2016-17.

2. Brief facts of the case are that, an assessment order came to be passed on 04/05/2023 u/s 147 r.w. Section 144 of Income Tax Act, 1961 ('Act' for short) pertaining to Assessment Year 2014-15. Aggrieved by the assessment order dated 04/05/2023, the Assessee preferred the Appeal before the Ld. CIT(A) with a delay of 326 days in filing the Appeal. The Ld. CIT(A) vide order dated 22/11/2024, dismissed the Appeal filed by the Assessee on delay in latches.

Aggrieved by the order of the Ld. CIT(A), the Assessee preferred the present Appeal.

3. The Ld. Departmental Representative vehemently submitted that there was no sufficient cause to condone the inordinate delay of 326 days in filing the Appeal before the Ld. CIT(A), therefore, the Ld. CIT(A) has rightly dismissed the first appeal of the Assessee in delay in latches, thus, sought for dismissal of the present Appeal.

4. We have heard both the parties and perused the material available on record. Aggrieved by the assessment order dated 04/05/2023, Assessee preferred Appeal before the Ld. CIT(A) with a delay of 326 days. As per the Assessee, the cause of the delay was that *'the Appellant has assigned the professional work to its chartered accountant and requested to look into the proceedings and take appropriate actions including making submissions and filing necessary details and file the appeal before Ld. CIT(A) if so required. The Assessee was under the impression that the counsel is taking care of the matter but later on the Assessee came to know that the counsel has neither filed the appeal nor informed the appellant regarding the same. The said professional has not performed his job diligently and due to that, the appeal has not filed within prescribed time. 'After going through the reasons mentioned in the application for condonation of delay, the Ld. CIT(A) has not condoned the delay and dismissed the Appeal.*

5. As could be seen from the above, the Assessee has blamed a Chartered Accountant without even mentioning the name of the said Chartered Accountant and if a Chartered Accountant has failed in his professional duty, it was open for the Assessee to take appropriate action for his professional misconduct. But no such material brought on record before the Ld. CIT(A) or before us. Therefore, the reason assigned and allegation made on the Chartered Accountant by the Assessee for the purpose of condonation of delay in filing the appeal before the Ld. CIT(A) was without supporting any material. However, considering the number of days of delay in filing the Appeal, we deem it fit to condone the same by imposing cost on the Assessee. Accordingly, the delay of 326 in filing the first Appeal before the Ld. CIT(A) is hereby condoned subject to Assessee depositing a sum of Rs. 2,000/- to Prime Minister's National Relief Fund. Further, 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.

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

Order pronounced in the open court on 22nd December, 2025

Sd/-

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

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

Date:- 22.12.2025

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