

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 7918/Del/2025 : Asstt. Year: 2022-23

Gray Matters Capital Inc., 1000, Parkwood Circle SE, 900, Atlanta, Georgia, United States of America-30339 (APPELLANT)	Vs	Deputy Director of Income Tax,, Centralized Processing Centre, Income Tax Department, Bengaluru, Karnataka-560500 (RESPONDENT)
PAN No. AAFCG4565N		

**Assessee by: Sh. Nikhil Kanodia, CA
Revenue by : Sh. Amit Shukla, Sr. DR**

Date of Hearing: 24.12.2025	Date of Pronouncement: 24.12.2025
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ORDER

This assessee's appeal for Assessment Year 2022-23 arises against the Addl./JCIT(A)-2, Hyderabad's DIN & order No.ITBA/APL/S/250/2025-26/1081218586(1) dated 26.09.2025, in proceedings u/s 143(1) of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. It emerges during the course of hearing with the able assistance coming from both the sides that the learned CIT(A) has refused to condone delay of 475 days in filing of the assessee's lower appeal instituted on 17.10.2024 against the CPC's impugned section 143(1) "processing" dated 31.05.2023 thereby holding that the same had not been explained in light of the justifiable reasons.

4. Faced with this situation, learned departmental representative could hardly dispute that the assessee had indeed explained the above delay before the CIT(A) explaining all the reasons on account of circumstances beyond it's control.

5. 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 CIT(A) for his afresh appropriate adjudication within three effective opportunities subject to a rider that the assessee shall plead and prove the case at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

6. This assessee's appeal is allowed for statistical purposes.

Order Pronounced in the Open Court on 24/12/2025.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 24/12/2025

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR