

**THE INCOME TAX APPELLATE TRIBUNAL  
DELHI “E” BENCH: NEW DELHI**

**BEFORE SHRI SUDHIR KUMAR, JUDICIAL MEMBER &  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.3286/Del/2025**  
**[Assessment Year: 2018-19]**

Saurav Beverage Private Limited, A-8/1, G.T. Road, Mansarovar Park, Shahdara, Delhi-110032 <b>PAN- AAOCS3617G</b>	vs	Income Tax Officer, C. R. Building, Delhi
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee by</b>		Mr. Shani Sharma, CA
<b>Revenue by</b>		Ms. Ankush Kalra, SR. DR
<b>Date of Hearing</b>		04.11.2025
<b>Date of Pronouncement</b>		07.01.2026

**ORDER**

**PER MANISH AGARWAL, AM:**

The present appeal is filed by the assessee against the order dated 12.01.2024 of Ld. Commissioner of Income Tax (A), National Faceless Appeal Centre (“NFAC”), Delhi [“Ld. CIT(A)”] in Appeal No. NFAC/2017-18/10047822 passed u/s 250 of the Income Tax Act,1961 [“the Act”] arising out of the reassessment order dated 25.03.2021 passed u/s 143(3) of the Act pertaining to Assessment Year 2018-19.

2. This appeal was filed delayed by 413 by the assessee for which an application for condonation of delay is filed alongwith an affidavit of the director of the assessee company reaffirming the facts stated in the application. It is stated that the order of Learned CIT(A) was not received in time, and the same was traced and

obtained only after persistent follow-up with the Department. It is further stated that the assessee underwent internal restructuring and staff changes, causing procedural delays in collating records. It is further stated that the delay was neither intentional nor deliberate but purely due to the above unavoidable circumstances. It is thus requested that delay being bonafide, deserves to be condoned and appeal be admitted for adjudication.

3. Per contra, Ld. Sr. DR opposed the condonation of delay.

4. After considering the arguments of both the parties, we find that there is reasonable and sufficient cause with the assessee in filing the appeal delayed by 413 days. In our considered opinion delay in filing the appeal is due to circumstances beyond the control of assessee. It must be remembered that in every case of delay there can be some lapses of the litigant concerned, that alone is not enough to turn down the plea of assessee and to shut the doors against it. When the explanation does not smack of mala fide or it is not put forth as a part of dilatory strategy, the Courts must give utmost consideration to such litigant and its right of hearing of the appeal on merit ought not to be shut. Considering the overall facts and circumstances of the case and in the larger interest of justice, delay in filling the appeal is condoned and appeal of the assessee is taken for adjudication on merits.

5. Heard both parties. A perusal of the impugned order of ld. CIT(A) clearly shows that the ld. CIT(A) has provided only two opportunities to the assessee and when the assessee had failed to

respond, it was in this backdrop, ld. CIT(A) proceeded to dispose-off the appeal filed by the assessee ex-parte sustaining the additions made by the AO in the assessment orders. It is true that the assessee did not comply with the notices issued by ld. CIT(A) and did not file the requisite details/documents to support its claim however, for this fact it was not deprived from the justice.

5.1 Considering the fact that the assessee has failed to make any representation before the ld. CIT(A) who confirmed the addition/disallowance due to non-persuasion, thus in the larger interest of justice, we set aside the appellate order and restored the same back to the file of ld. CIT(A) for fresh adjudication on merits after affording reasonable opportunity of hearing to the assessee. With these directions ground of appeal No. 4 raised by assessee is partly allowed for statistical purposes.

6. Since we have already remanded back the appeal of the assessee to ld. CIT(A), the other grounds of appeal are not adjudicated.

7. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order pronounced in the open Court on 07.01.2026

Sd/-  
**(SUDHIR KUMAR)**  
**JUDICIAL MEMBER**

Sd/-  
**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

**Date:- 07.01.2026**

*\*PK, Sr. P.S\**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT
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ASSISTANT REGISTRAR  
ITAT, NEW DELHI