

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C": NEW DELHI**

**BEFORE SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA No.4763/DEL/2025
Assessment Year 2017-18

M/s. KRVM Jewels, 2739, Gali No.22, Shop No.3, First Floor, Beadon Pura, Karol Bagh, New Delhi PIN: 1100 55 PAN No. AAQFK5193E	Vs.	Income Tax Officer, Ward 51(5), Delhi PIN: 1100 01
(Appellant)		(Respondent)

Assessee by:	Shri Somil Agarwal, Adv.
Department by:	Shri Om Prakash, Sr. DR
Date of Hearing:	04.11.2025
Date of pronouncement:	09.01.2026

ORDER

PER VIMAL KUMAR, JUDICIAL MEMBER:

The application for condonation of delay of 580 days in filing appeal and appeal filed by the assessee are against order dated 18.10.2023 of Learned Commissioner of Income Tax (Appeals) National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Ld. CIT(A)'] under Section 250 of the Income-Tax Act, 1961 (hereinafter referred to as 'the Act') arising out of assessment order dated 21.12.2019 of Learned Assessing Officer/Income Tax Officer, Ward 51(5), Delhi (hereinafter

referred to as "Ld. AO") passed under section 143(3) of the Act for assessment year 2017-18.

2. There is a delay of 580 days in filing appeal due to lack of knowledge of impugned order. The explanation does not smack of mala fide as appellant/assessee has not gained anything. Therefore, the delay of 580 days is condoned.

3. Learned Authorised Representative for the appellant/assessee submitted that Ld. CIT(A) passed ex parte order. The matter may be restored to the file of Ld. CIT(A).

4. Learned Authorised Representative for the Department of Revenue had no objection.

5. From examination of record in light of above stated submissions, it is evident that Ld. CIT(A) has passed ex parte order dated 18.10.2023 as assessee failed to file submissions in support of grounds of appeal. In view of the above material facts in the interest of justice, it is considered expedient to set aside impugned order of Ld. CIT(A) and the matter is restored to the file of the Ld. CIT(A) for fresh decision in accordance with law after affording fair opportunity of hearing to the appellant/assessee.

6. In the result, the appeal of filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 09th January, 2026.

Sd/-

**(S RIFAUH RAHMAN)
ACCOUNTANT MEMBER**

Sd/-

**(VIMAL KUMAR)
JUDICIAL MEMBER**

Dated: 09/01/2026

Mohan Lal

Copy forwarded to -

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi