

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'A' : NEW DELHI)**

BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT
AND
SMT. RENU JAUHRI, HON'BLE ACCOUNTANT MEMBER

ITA No. 6252/Del/2025
Asstt. Year : 2012-13

SIDDHART SHANKAR,
L-1202, JAIPURIA SUNRISE GREEN,
12-A, AHINSHA KHAND,
INDIRAPURAM,
GHAZIABAD – 201 014 - UP
(PAN: BLCPS5171A)
(Appellant)

VS. ITO, WARD 2(2)(4),
GHAZIABAD
HAPUR CHUNGI,
GHAZIABAD
(Respondent)

Appellant by : None
Respondent by : Sh. Ajay Kumar Arora, Sr. DR

Date of Hearing	08.01.2026
Date of Pronouncement	14.01.2026

ORDER

This appeal by the assessee is emanating from the order of the NFAC, Delhi in appeal No. CIT(A)Ghaziabad/11748/2019-20 dated 6.8.2024. Assessment was framed by the ITO, Ward 2(2)(4), Ghaziabad u/s. 144/147 of the Income Tax Act, 1961 dated 18.06.2025 relating to assessment year 2012-13.

2. None appeared on behalf of the assessee, despite issue of notice of hearing, hence, we are proceeding exparte qua the assessee, after hearing the ld. DR and perusing the records.

3. It is noted that there is delay of 337 days in filing the appeal before the Tribunal and for this the assessee has filed the petition for condonation by stating as under:-

“The order was uploaded on Income Tax portal on 06.08.2024. Though this appeal should have been filed against the order of Commissioner of Income Tax (Appeal), NFAC, Delhi on or before 6.10.2024. I handed over the papers to look into the matter. I asked the status of appeal, it came to my knowledge that appeal could not be filed. I changed my counsel appoint ne one. They prepared the appeal and filed on 3.10.2025. It was not due to my mistake. Thus delay occurred 362 days in fling the appeal and in support of this contention, he relied upon the decision of M/s Onkar Chandra Pankaj Kumar, Pithoragarh vs. Commissioner of Sales Tax and finally prayed to condone the delay.”

4. After hearing the Ld. DR and keeping in view the cause of delay in filing the appeal, we are of the considered view that reasonable cause has been attributed to the assessee for delay in filing the appeal, hence, in the interest of justice, we condone the delay in filing the belated appeal before the Tribunal and proceed further.

5. Upon careful consideration the relevant records, we find that AO has passed the exparte order u/s. 144 of the Act and also Ld. CIT(A) has dismissed the appeal on account non-prosecution, even without going into the merits of the case properly. Hence, in the interest of justice, we remit back the issues in dispute to the file of the Assessing Officer for fresh adjudication, with the directions to consider each and every aspect of the matter, after giving adequate opportunity of being heard to the assessee, for which ld. DR has no objection. However, Assessee is

directed to cooperate with the Assessing Officer during the proceedings in order to enable the AO to pass the order, in accordance with law.

6. In the result, the Assessee's appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 14.01.2026.

Sd/-

Sd/-

(RENU JAUHRI)
ACCOUNTANT MEMBER

(MAHAVIR SINGH)
VICE PRESIDENT

Date: 14.01.2026

SRBhatnagar

Copy forwarded to: -

1. Appellant
2. Respondent
3. DIT
4. CIT (A)
5. DR, ITAT

TRUE COPY

By Order,

Assistant Registrar, ITAT,
Delhi Bench