

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

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

ITA No. 5455/DEL/2025
Assessment Year 2012-13

Dharam Singh, H. No. 32, Village Bhainswal, Panipat PIN: 132103 PAN No. DEVPS2625D	Vs.	Income Tax Officer, Ward 1, Panipat PIN: 132103
(Appellant)		(Respondent)

Assessee by:	S/Shri Amit Kaushik & Himanshu Sharma, Advs.
Department by:	Ms. Monika Singh, CIT-DR
Date of Hearing:	19.01.2026
Date of pronouncement:	28.01.2026

ORDER

PER VIMAL KUMAR, JUDICIAL MEMBER:

The application for condonation of delay of 434 days in filing appeal and appeal filed by the assessee are against order dated 26.04.2024 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 27.11.2019 of Learned Assessing Officer/Income Tax Officer, Ward-1, Panipat (hereinafter referred

to as "Ld. AO") passed under section 143(3)/147 of the Act for assessment year 2017-18.

2. There is a delay of 434 days in filing appeal due to non-receipt of email which was sent to the appellant/assessee, a Senior Citizen of 80 years. The explanation does not smack of mala fide as appellant/assessee has not gained anything by not filing appeal within period of limitation. Therefore, the delay of 434 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 Departmental Representative 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 26.04.2024 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 restored the matter 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 28th January, 2026.

Sd/-

**(S RIFAUH RAHMAN)
ACCOUNTANT MEMBER**

Sd/-

**(VIMAL KUMAR)
JUDICIAL MEMBER**

Dated: 28/01/2026

Mohan Lal

Copy forwarded to -

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

ASSISTANT REGISTRAR
ITAT, New Delhi