

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR**

**BEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER
AND SHRI SUDHIR PAREEK, HON'BLE JUDICIAL MEMBER**

**ITA No. 827/Jodh/2024
(Assessment Year 2016-17)**

Vagad Seva Sansthan Vagad Vidhya Vihar Uchha, Madhyamik Vidhyalaya Faloz, BO Faloj, Dungarpur – 314034 PAN NO. AABTV2740F	Vs.	Income Tax Officer, Exemption Ward, Udaipur.
Assessee by	Shri Shrawan Kumar Gupta, Advocate (Virtually)	
Revenue by	Shri Karni Dan, Addl. CIT-DR	
Date of Hearing	07.01.2026.	
Date of Pronouncement	28.01.2026.	

ORDER

DR. MITHA LAL MEENA, A.M.:

The appeal by the assessee is directed against the order of the National Faceless Appeal Centre, Delhi [hereinafter referred to as “the NFAC/CIT appeal”] challenging therein dismissal of its appeal on account of Delay of 63 days in violation of principles of natural justice.

2. At the time of hearing the Ld. Counsel of the assessee submitted that the delay occurred due to technical difficulties encountered in receiving notices in the new faceless scheme of appellate proceedings and consequently downloading the order. The appellant couldn't promptly adapt the updated procedures for filing appeals. The Ld. AR admitted the importance of adhering to deadlines and clarified that the delay was unintentional. He undertakes that

that such delays would not recur in the future. Accordingly, he prayed that the short delay of 63 days in filing of appeal having been caused by circumstances entirely beyond its control, may be condoned and the matter be restored to the Ld. CIT(A)/NFAC for adjudication on merits in view of principles of natural justice.

3 The Ld. Addl. CIT(DR) on the other hand, stands by the impugned order.

4. Heard both the sides, perused the material on record, and the impugned order. The Ld. CIT (A) observed that when there is inordinate delay, one should be very cautious while condoning the delay. The delay of 63 days cannot be condoned simply because the appellant's case is hard and calls for sympathy or merely out of benevolence to the party seeking relief. In our view, the Ld. AR contention that there was a short delay of 63 days in filing of appeal having been caused by circumstances entirely beyond its control, owing to the technical glitches in the Income Tax portal and new system of NFAC of adjudication of appeals was being launched in the very same year did constitute reasonable cause. Without prejudice to above, the appellants prayer for restoring of the matter to NFAC for deciding on merits would not in any way cause prejudice to the interest of revenue.

5. Considering the factual matrix of the case in the light of the principles of Natural Justice, we consider it appropriate to condone the short delay of only 63 days in filing appeal before the CIT(A) by the assessee in respect to assessment year 2016-17. Accordingly, the appeal of the assessee is restored to the file of the Ld. CIT(A)/NFAC to be adjudicated on merits of the case after affording adequate opportunity of being heard. The appellant undertakes that due compliance will be made during the appellate proceedings.

6. In the result, this appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 28/01/2026.

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

**Sd/-
(DR. MITHA LAL MEENA)
ACCOUNTANT MEMBER**

Dated : 28/01/2026.

True Copy

Copies to :

- (1) The appellant.
- (2) The respondent.
- (3) CIT
- (4) CIT(A)
- (5) Departmental Representative
- (6) Guard File

By Order
Assistant Registrar,
Income Tax Appellate Tribunal,
Jodhpur Bench,
Jodhpur