

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. 6378/Del/2025

Asstt. Year : 2016-17

THE APPOLO CRAINES (P) LTD.,
4-A/4, APPOLO HOUSE,
MAIN RAOD, TILAK NAGAR,
NEW DELHI – 110 018
(PAN: AAACA8414D)

VS. DCIT, CIRCLE 3(1),
NEW DELHI

(Appellant)

(Respondent)

Appellant by : Ms. Rano Jain, Adv & Ms. Mansi Jain, Adv.
Respondent by : Sh. Ajay Kumar Arora, Sr. DR

Date of Hearing	28.01.2026
Date of Pronouncement	29.01.2026

ORDER

PER MAHAVIR SINGH, VP:

This appeal by the assessee is arising out of the order of the National Faceless Appeal Centre, Delhi (NFAC) in Appeal no. CIT(A), Delhi – 1/10499/2018-19 dated 12.10.2023. Assessment was framed by the DCIT, Circle 3(1), New Delhi for the assessment year 2016-17 u/s 143(3) r.w.s. 147 of the Income Tax Act, 1961 vide order dated 28.12.2018.

2. At the outset, it is noticed that this appeal is barred by limitation by 648 days. As per assessee, the order of the CIT(A), which is dated 12.10.2023 was communicated to the assessee on 12.10.2023 itself. The assessee filed the condonation application stating the reasons that the contact details on the Income Tax Portal were that of assessee's employee namely Manoj Kumar who was working as Accounts Manager. He stated that Mr. Manoj Kumar's phone and email id was filed in Form No. 35 and therefore, it was served only on the email id of Sh.

Manoj Kumar. The point highlighted by the Ld. Counsel that the order passed by the CIT(A) is an ex parte and without giving any opportunity of being heard to the assessee and that also for non-prosecution simplicitor. Ld. Counsel for the assessee stated that Manoj Kumar has not communicated about the order of the Ld. CIT(A) and accordingly when they have hired one Chartered Accountant, Vinay D Nandan and Associates, they informed the assessee about the order passed by the CIT(A) and that also in September, 2025. Thereafter, the appeal was prepared and filed accordingly on 09.10.2025. Ld. Counsel for the assessee now before us, contended that this is a reasonable cause as the assessee was not aware about the order passed by NFAC, hence, the delay may be condoned which is a bonafide delay and beyond the control of the assessee. When these facts were confronted to Ld. Sr. DR, he objected the condonation of delay and stated that the said order was served on the email id given by the assessee i.e. email id of Sh. Manoj Kumar, Accountant of the assessee, hence, the mistake lies on the part of the accountant of the assessee which indirectly is attributable to the assessee.

3. After hearing the rival contentions and going through the facts of the case and reasons given in condonation application, we are of the view that prima facie assessee could make out the case of condonation of delay, being a long delay of 640 days, there is some casualness on the part of the assessee also. Hence, in the interest of substantial justice, we condone the delay and admit the appeal subject to the condition that assessee will pay a cost of Rs. 50,000/- (Rupees Fifty Thousand) to be paid to the **“Legal Aid Authority, Delhi High Court, Delhi”** within 15 days of the receipt of this order and will file a copy of receipt with the Assistant Registrar (Judicial), ITAT, Delhi Benches, Delhi and also with the Ld. CIT(A) at the start of hearing before the CIT(A). In terms of above, we condone the delay and admit the appeal of the assessee.

4. From the order of Ld. CIT(A)/NFAC, it is noted that the order of CIT(A) is an ex parte and the Ld. CIT(A)/NFAC dismissed the appeal simplicitor for non-prosecution citing few of the case laws in para 5.1 & 5.2 of his order. Ld. CIT(A)

is duty bound to decide the appeal on merits, but he failed to do so, hence, in the interest of substantial justice, we set aside the order of the CIT(A)/NFAC and remit back the issues to his file for fresh adjudication, after allowing an opportunity of being heard to the assessee.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 29.01.2026.

Sd/-

(RENU JAUHRI)
ACCOUNTANT MEMBER

Sd/-

(MAHAVIR SINGH)
VICE PRESIDENT

Date: 29.01.2026

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