

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'E': DELHI**

**BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.7535/DEL/2025  
(ASSESSMENT YEAR 2017-18)**

Ankur Ramesh Vahi, A-341, The Crust, DLF City-5, Sector 54, Gurgaon Haryana-122009 <b>PAN; ADPPV9272M</b>	Vs.	ITO, Ward 1(1), HSIIDC Building, Udyog Vihar Phase- V, Gurgaon
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Ms. Shivangi Kumar Adv, Sh. Puneesh Kapoor, FCA, and Sh. Ashok Kumar Adv.
Department by	Shri Vikram Singh Sharma, Sr. DR
Date of Hearing	23/01/2026
Date of Pronouncement	23/01/2026

**ORDER**

**PER MANISH AGARWAL, AM:**

This appeal is filed by the Assessee against the order of Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) Delhi ('the Ld. CIT(A)' for short) dated 3.10.2025 in appeal No. NFAC/2016-17/10514292 for Assessment Year 2017-18.

2. Heard both the parties. From the perusal of the appellate order, it is found that Ld. CIT(A) has not admitted the appeal as the same

was filed delay by 138 days before the Ld. CIT(A). The assessee has given the reasons in Form 35 which were considered by the ld. CIT(A) however, has not accepted the same and by not condoning the delay, dismissed the appeal filed by the assessee. The reason given are as under

*"The assessee being NRI have been residing outside India since last 15 years. Due to overseas employment, the assessee was not in a position to regularly monitor the income tax portal or communications from the department. Owing to assessee NRI status and technical constraints, I was unaware of the initiation and consequently the passing of final order, the assessee did not receive any intimation or notice which came to my attention on timely manner.*

*The delay was entirely unintentional and due to circumstances beyond my control. I submit that this has resulted in genuine hardship, and I am willing to comply fully with all requirements as directed by the department. I wish to affirm that there was no deliberate attempt to ignore or evade any statutory obligation. The failure to respond and represent my case in time was solely due to lack of awareness and access, compounded by my overseas status. In light of the above, I respectfully request your good office to kindly condone the delay and provide an opportunity to represent my case appropriately."*

3. Form the perusal of the reason given for the delay as reproduced above, we find that assessee has reasonable and bonafide cause for delay in filing the appeal before CIT(A). Under these circumstances and in the interest of justice, we condoned the delay in filing the appeal before the Ld. CIT(A). It is further observed that the assessment order was passed by the AO *ex-parte* u/s 147 r.w.s. 144 r.w.s. 144B of the Act, therefore, in the larger interest of justice, all the issues are restored back to the file of Ld. AO to pass an order *de-novo* fresh as per law, after providing reasonable opportunities of being heard to the assessee. The assessee is also directed to

participate in the proceedings before the AO and filed the necessary replies within the time limit provided by the Ld. AO. With these directions, appeal of the assessee is allowed for statistical purposes.

4. In the result, appeal of the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 23.01.2026.

**Sd/-**

**(VIKAS AWASTHY)  
JUDICIAL MEMBER**

**Sd/-**

**(MANISH AGARWAL)  
ACCOUNTANT MEMBER**

Dated: 28/01/2026  
*\*Amit Kumar, Sr.PS\**

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT DELHI