

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: "SMC" NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

ITA No.8203/Del/2025  
Assessment Year: 2018-19

Sh. Ramesh Chand Sharma, H. No. 2801/4, Gali No. 2, Bihari Colony Shahdara, Delhi	<b>Vs.</b>	Income Tax Officer, Ward-72(1), Delhi
<b>PAN: ACTPS6868H</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Basant Kumar, Adv. Sh. Binod Verma, CA
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	19.01.2026
Date of pronouncement	19.01.2026

**ORDER**

This assessee's appeal for assessment year 2018-19, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2025-26/1081949176(1), dated 23.10.2025 involving proceedings under section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It emerges during the course of hearing with the able assistance coming from both the parties that the learned CIT(A)/NFAC has refused to condone delay of 290 days in filing of

the assessee's lower appeal instituted on 10.02.2022 against the Assessing Officer's assessment framed on 27.03.2021, thereby holding that the same had not been explained in light of the justifiable reasons.

3. Faced with the situation, learned departmental representative could hardly dispute that the assessee had indeed filed his condonation petition before the CIT(A)/NFAC explaining all the reasons on account of circumstances beyond his control.

4. That being the case, we hereby quote Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC), settling the issue long back that all such technical aspects must make way for the cause of substantial justice. Accordingly, the delay caused in filing the appeal before the CIT(A)/NFAC is condoned and the assessee's instant appeal is restored back to the CIT(A)/NFAC for its afresh appropriate adjudication within three effective opportunities subject to a rider that the taxpayer shall plead and prove the case at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

5. This assessee's appeal is allowed for statistical purposes.

***Order pronounced in the open court on 19<sup>th</sup> January, 2026***

**Sd/-**  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 28<sup>th</sup> January, 2026.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi