

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

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

ITA No.8630/Del/2025  
Assessment Year: 2018-19

Sh. Khalid Ali, H. No. 850, Near Prathama Bank, Narpat Nagar, Swar, Rampur, Uttar Pradesh	<b>Vs.</b>	Income Tax Officer, Ward-1(3), Rampur
<b>PAN: BUAPA2838M</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Azam Ali, CA Sh. Satish Rawat, CA
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	21.01.2026
Date of pronouncement	21.01.2026

**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/250/2025-26/1082189403(1), dated 31.10.2025 involving proceedings under section 147 r.w.s. 144 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 233 days in filing of

the assessee's lower appeal instituted on 27.11.2023 against the Assessing Officer's assessment framed on 09.03.2023, 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, I 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 Assessing Officer 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 21<sup>st</sup> January, 2026***

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

Dated: 30<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