

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 8893/Del/2025 : Asstt. Year: 2010-11

Madan Lal, Village-Behrampur, P.O. Kadipur, Gurgaon-122001	Vs	Income Tax Officer, Ward-2(4), Gurgaon-122016
(APPELLANT)		(RESPONDENT)
PAN No. ADDPL3395F		

**Assessee by: Ms. Ashmita Garg, CA
Revenue by : Sh. Manoj Kumar, Sr. DR**

Date of Hearing: 27.01.2026	Date of Pronouncement: 27.01.2026
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ORDER

This assessee's appeal for Assessment Year 2010-11 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1076079696(1) dated 07.05.2025, in proceedings u/s 143(3) r.w.s. 147 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. Delay of 148 days in filing of the instant appeal is condoned in the larger interest of justice in light of Collector Land Acquisition vs. Mst. Katiji & Ors (1987) 167 ITR 471 (SC).
4. It emerges during the course of hearing with the able assistance coming from both the sides that the learned CIT(A)/NFAC has refused to condone the delay of **285 days** in filing of the assessee's lower appeal instituted on 09.10.2018

against the assessment order dated 20.11.2017 thereby holding that the same had not been explained in light of the justifiable reasons.

5. Faced with this situation, learned departmental representative could hardly dispute that the assessee had indeed explained the above delay before the CIT(A) explaining all the reasons on account of circumstances beyond his control.

6. 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 and restore the assessee's instant appeal back to the CIT(A) for his afresh appropriate adjudication within three effective opportunities subject to a rider that the assessee shall plead and prove the case at his own risk and responsibility, in consequential proceedings. Ordered accordingly.

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

Order Pronounced in the Open Court on 27/01/2026.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 27/01/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR