

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 9177/Del/2025 : Asstt. Year: 2012-13

Arun Adlakha, 1201-A, Tower-1, Panchsheel Wellington, Crossing Republic, Ghaziabad-201001 (APPELLANT)	Vs	Income Tax Officer, Ward-2(1)(1), Ghaziabad-201002 (RESPONDENT)
PAN No. ACOPA0872C		

**Assessee by: Ms. Vanshika Taneja, Adv.
Revenue by : Sh. Manoj Kumar, Sr. DR**

Date of Hearing: 29.01.2026	Date of Pronouncement: 29.01.2026
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ORDER

This assessee's appeal for Assessment Year 2012-13 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1083295970(1) dated 04.12.2025, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

2. Heard both the parties at length. Case file perused.
3. 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 1090 days in filing of the assessee's lower appeal instituted on 13.01.2023 against the Assessing Officer's assessment framed on 20.12.2019 thereby holding that the same had not been explained in light of the justifiable reasons.

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

5. 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)/NFAC 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.

6. This assessee's appeal is allowed for statistical purposes.
Order Pronounced in the Open Court on 29/01/2026.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 29/01/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR