

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

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

**ITA No.8693/Del/2025  
Assessment Year: 2016-17**

Ravinder Pal Singh, S/O-Shri Jaspal Singh, R/o 180C, Model Town, Karnal, Haryana-132001,	<b>Vs.</b>	Income Tax Officer, Ward-1, Karnal, Haryana-132001
<b>PAN: AMCPS6351G</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	None
<b>Department by</b>	Sh. Manoj Kumar, Sr. DR

<b>Date of hearing</b>	22.01.2026
<b>Date of pronouncement</b>	22.01.2026

**ORDER**

This assessee's appeal for assessment year 2016-17, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN & Order No : ITBA/NFAC/S/250 /2025-26/1082246077(1), dated 03.11.2025 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appears at the assessee's behest. She is accordingly proceeded *ex-parte*.

3. It emerges during the course of hearing that the learned CIT(A)/NFAC has refused to condone the delay of 184 days in filing of the assessee's lower appeal instituted on 22.10.2022 against the Assessing Officer's assessment framed on 22.03.2022 thereby holding that the same had not been explained in light of the justifiable reasons.

4. 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.

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 Assessing Officer for his 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.

6. The assessee's appeal is allowed for statistical purposes only.

***Order pronounced in the open court on 22<sup>nd</sup> January, 2026.***

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

Dated: 22<sup>nd</sup> January, 2026.

*Shekhar*

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi