

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

**ITA No.8994/Del/2025
Assessment Year: 2019-20**

Avalon Infrastructures Pvt. Ltd. C/o- Malik & Co. (Advisors & Advocates- Since 1927), 28A, Saket, Meerut, Uttar Pradesh-250001	Vs.	ACIT/DCIT, Circle-3(2), Delhi-110002
PAN:AAACG4212D		
(Appellant)		(Respondent)

Assessee by	Shri Sankalp Malik, Adv.
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	28.01.2026
Date of pronouncement	28.01.2026

ORDER

This assessee's appeal for assessment year 2019-20, 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/250/2022-23/1049074576(1), dated 24.01.2023 involving proceedings under section 143(1) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. The assessee's foremost substantive ground is directed against both the learned lower authorities' action in disallowing

carry forward loss for the sole reason that its return filed on 01.11.2019 at 00:00:37 is a belated one which could not be treated as that u/s 139(1) of the Act. The Revenue could hardly dispute that the learned departmental authorities have themselves considered the assessee's impugned return as a valid one filed u/s 139(1) of the Act. Their impugned stand therefore appears to be a mutually contradictory and in not entertaining the assessee's carry forward losses at in the same time is not sustainable in law. The learned assessing authority is directed to consider and verify all the relevant details regarding the assessee's carry forward losses in these facts and circumstances.

3. Learned Counsel does not want to press the assessee's claim of disallowance of Rs.6,56,193/- u/s 36(1)(va) on account of deposit of ESI/PF beyond the "due" date. Rejected accordingly.

4. The assessee's appeal is partly allowed.

Order pronounced in the open court on 28th January, 2026.

Sd/-

**(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 28th January, 2026.

Shekhar

Copy forwarded to:

1. Appellant

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

Asst. Registrar, ITAT, New Delhi