

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

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

**ITA No.8947/Del/2025  
Assessment Year: 2012-13**

Jitan Kumar, DD-150, Ward No.4, Krishna Colony, Palwal, Haryana-121102	<b>Vs.</b>	Income Tax Officer, Ward-1(3), CGO Complex, NIT, Faridabad, Haryana-121001
<b>PAN: BYLPK8430Q</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>	28.01.2026
<b>Date of pronouncement</b>	28.01.2026

**ORDER**

This assessee's appeal for assessment year 2012-13 arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN & Order No : ITBA/APL/S/250/2025-26/1082022777(1), dated 27.10.2025 involving proceedings under section 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

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

2. It emerges during the course of hearing with the able assistance coming from the Revenue side that the learned CIT(A)/NFAC has refused to condone the delay of 692 days in filing of the assessee's lower appeal instituted on 15.01.2022 against the Assessing Officer's assessment framed on 24.01.2020, 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 and Covid-19 outbreak.

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, 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 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 28<sup>th</sup> January, 2026.***

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

Dated: 28<sup>th</sup> January, 2026.

*Shekhar*

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi