

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'G' : NEW DELHI)**

BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

ITA No. 3971/Del/2025  
Asstt. Year : 2012-13

RAJIV PARKASH MAHNA,  
RAJIV PARKASH MAHNA SECURITY  
AGENCY, 1<sup>ST</sup> FLOOR, ABOVE  
MANGLAM TYRE HOUSE, LALBAGH  
BELA MORE,  
DARBHANGA-846004  
BIHAR  
(PAN: AAAPM3288Q)  
**(Appellant)**

VS. ITO, WARD 69(8),  
NEW DELHI

**(Respondent)**

Appellant by : None  
Respondent by : Sh. Manish Gupta, Sr. DR.

Date of Hearing	18.11.2025
Date of Pronouncement	18.11.2025

**ORDER**

**PER MAHAVIR SINGH, VP:**

This appeal by the assessee is emanating from the order of the NFAC, Delhi in appeal No. CIT(A), Delhi-21/11421/2019-20 dated 4.9.2023. Assessment was framed by the ITO, Ward 69(8), New Delhi u/s. 143(3) of the Income Tax Act, 1961 dated 4.09.2023 relating to assessment year 2012-13.

2. None appeared on behalf of the assessee.

3. At the threshold, it is noted that there is delay of 565 days in filing the appeal before the Tribunal and for this the assessee has filed the petition for condonation wherein, it was stated that the assessee is an individual who is not well versed with intricacies of income tax law and was completely unaware of the legal requirement to file the appeal before the Tribunal within a specific time frame. It was further mentioned in the above-said condonation petition that his erstwhile consultant, could not apprise the assessee about the outcome of the appeal decided by the Ld. CIT(A) and nor provided any further guidance, as a result thereof, the assessee has filed the belated appeal before the Tribunal. After hearing the Ld. DR and after perusing the records, we are of the view that reasonable cause has not been attributed to the assessee for filing the belated appeal before the Tribunal, however, keeping in mind the peculiar facts and circumstance of the case, we are taking a lenient view and accordingly, in the interest of justice, we condone the delay in dispute in filing the appeal before the Tribunal, subject to the condition that Assessee should deposit a sum of **Rs. 10,000/- (Rupees Ten Thousand)** with the **“Legal Aid Authority, Hon’ble High Court of Delhi, Delhi”**) towards cost on account of inordinate delay in filing the appeal before the Tribunal, for which Ld. DR has no objection.

4. After hearing the Ld. DR and perusing the records, we find that Ld. CIT(A) has dismissed the appeal by upholding the action of the AO due to non-compliance of the assessee, but Ld. CIT(A) has not decided the appeal on merit of the case and passed a non-speaking order. Therefore, in the interest of justice, we remit back

the issues in dispute to the file of the Ld. CIT(A) for its fresh adjudication, after giving adequate opportunity of being heard to the assessee, subject to condition that Assessee should file the challan of Rs. 10,000/- as directed above, before the Ld. CIT(A) during the proceedings and fully cooperate with the Ld. CIT(A), for which Ld. DR agreed.

5. In the result, the Assessee's appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 18.11.2025.

Sd/-  
**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(MAHAVIR SINGH)**  
**VICE PRESIDENT**

Date: 16.02.2026

*SRBhatnagar*

**Copy forwarded to: -**

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

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By Order,

Assistant Registrar, ITAT, Delhi Bench