

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F', NEW DELHI**
Before Sh. Satbeer Singh Godara, Judicial Member
&
Sh. Naveen Chandra, Accountant Member

ITA No. 5570/Del/2025 : Asstt. Year: 2020-21

Amit Aggarwal, H. No. 479, Block-4, Near SBI Bank, Gokalpuri, Delhi-110094 (APPELLANT)	Vs	Income Tax Officer, Ward-60(7), Delhi-110002 (RESPONDENT)
PAN No. AUGPA7667K		

Assessee by : None

Revenue by : Ms. Monika Singh, CIT-DR

Date of Hearing: 05.02.2026

Date of Pronouncement: 05.02.2026

ORDER

Per Satbeer Singh Godara, Judicial Member:

This assessee's appeal for Assessment Year 2020-21 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2024-25/1078882570(1) dated 24.07.2025, in proceedings u/s 147 of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. He 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 30 days in filing of the assessee's lower appeal instituted on 02.05.2025

against the Assessing Officer's assessment framed on 04.03.2025 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, we 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 05/02/2026.

Sd/-
(Naveen Chandra)
Accountant Member
Dated: 05/02/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-
(Satbeer Singh Godara)
Judicial Member

ASSISTANT REGISTRAR