

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI  
(DELHI BENCH 'SMC' DEHRADUN)  
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER  
AND  
SHRISANJAY AWASTHI, ACCOUNTANT MEMBER**

**ITA No. 57/DDN/2026 (A.Y. 2017-18)**

Shivam Sharma Hosue No. 28, Braham Vihar Colony, Kankhal, Haridwar, Uttarakhand Delhi <b>PAN: DMKPS2450B</b>	Vs	ITO Ward-1(3)(3) Industrial Area, Haridwar, Uttarakhand
<b>Appellant</b>		<b>Respondent</b>
Assessee by	Sh. Vikas Sandilya, Adv	
Revenue by	Sh. Amar Pal Singh, Sr. DR	
Date of Hearing	10/02/2026	
Date of Pronouncement	18/02/2026	

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

The present appeal is filed by the Assessee against the order of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 09/06/2023 for the Assessment Year 2017-18.

2. Brief facts of the case are that, an order of rectification came to be passed by the A.O. on 22/01/2020. Aggrieved by the said rectification order, the Assessee preferred an appeal before the Ld. CIT(A). The Ld. CIT(A) vide order dated 09/06/2023 dismissed the Appeal filed by the Assessee ex-parte. As against the order of the Ld. CIT(A) 09/06/2023 , Assessee preferred the present Appeal.

3. There is a delay of 886 days in filing the present Appeal. The Assessee contended that due to negligence, inaction and lapse on the part of previous counsel, the Appeal could not be filed on time. However, no document is produced in support of the said contention of the Assessee. In our considered opinion, such serious allegation without any material to substantiate the same cannot be encouraged. However, considering the issue involved in the present Appeal and also looking into the days of delay in filing the Appeal, by applying liberal view, we condone the delay of 886 days in filing the present Appeal with a condition to deposit a sum of Rs. 5,000/- to the Prime Minister National Relief Fund.

4. As the order of the Ld. CIT(A) is ex-parte, we set aside the order of the Ld. CIT(A) and remand the issues to the file of the Ld. CIT(A) to decide the First Appeal afresh in accordance with law after providing opportunity of being heard to the Assessee.

5. In the result, Appeal of the Assessee is partly allowed for statistical purpose.

**Order pronounced in the open court on 18<sup>th</sup> February, 2026**

Sd/-  
**(SANJAY AWASTHI)**  
**ACCOUNTANT MEMBER**

Date:-18.02.2026  
Reshma Naheed, Sr.P.S

Sd/-  
**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI