

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN BENCH, DEHRADUN
BEFORE YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

ITA No. 268/DDN/2025 (A.Y. 2016-17)

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Jaspal Singh Near Times World School, Bhimawala, Chiranjipur, Vikasnagar, Dehradun, Uttarakhand PAN: EYXPS2226H	Vs	Income Tax officer Ward 1(1) (2) Dehradun, Uttarakhand
Appellant		Respondent
Assessee by	Sh. Pankaj Goel, CA	
Revenue by	Sh. Sh. A. S. Rana, Sr. DR	
Date of Hearing	12/02/2026	
Date of Pronouncement	18/02/2026	

ORDER

PER YOGESH KUMAR, U.S. JM:

The captioned Appeals are filed by the Assessee against the orders of Ld. Commissioner of Income Tax (Appeals/ National Faceless Appeal Centre ('Ld. CIT(A)/NFAC' for short), New Delhi dated 08/12/2025 for the Assessment Year 2016-17, wherein the Ld. CIT(A) has dismissed the First Appeal by confirming the Assessment Order and the order of penalty respectively.

2. Brief facts of the case are that, an assessment order came to be passed on 27/02/2024 u/s 147 r.w. Section 144 r.w. Section 144B of the Income Tax Act, 1961 ('Act' for short) by making certain additions.

Consequent to the assessment order an order of penalty also came to be passed on 26/08/2024 u/s 271(1)(c) of the Act. Aggrieved by the assessment order and order of penalty, Assessee preferred two Appeals before the Ld. CIT(A) with a delay of 217 days and 38 days respectively in filing the First Appeals. The Ld. CIT(A) vide order impugned dated 18/12/2025, dismissed the First Appeals without condoning the above delays in filing the Appeals. The Assessee aggrieved by the orders of the Ld. CIT(A), preferred the captioned Appeals.

3. The Ld. Counsel for the Assessee submitted that, though there was a reasonable cause to condone the delay in filing the Appeals, the Ld. CIT(A) dismissed the Appeals on delay in latches, thus sought for condoning the delay and allowing the present Appeal.

4. The Ld. Departmental Representative vehemently submitted that there was no sufficient cause to condone the inordinate delay of 217 days in filing the quantum Appeal and 38 days in filing the penalty appeal before the Ld. CIT(A), since there is no sufficient cause to condone the delay, the Ld. CIT(A) has rightly dismissed the first appeals filed by the Assessee on delay in latches, thus, sought for dismissal of the present Appeals.

5. We have heard the parties and perused the material available on record. It was the specific case of the Assessee before the Ld. CIT(A) that the e-mail id on which the notices were issued by the A.O. was not belongs and Assessee was unaware of the assessment proceedings and the penalty proceedings and the Assessee came to know regarding passing of the assessment order and the order of penalty belatedly, which resulted in filing the Appeals with delay. To substantiate the said contention, the Assessee has also produced the screen shot of the portal before the Ld. CIT(A). However, the Ld. CIT(A) dismissed the Appeal on delay in latches.

6. It is expected from the Assessee to file the Appeal on time, if the cause for delay is bona- fide and beyond the control of the Assessee, the same can be construed as sufficient cause. The Hon'ble Supreme Court time and again clarified that the delay in filing the Appeal with sufficient cause should be looked into in a liberal way and shall condone the delay. In the landmark decision in Collector, Land & Acquisition vs. Mst. Katiji& Others (1987) 167 ITR 471 (SC), the Hon'ble Supreme Court settled the law that the delay when supported by justifiable reasons, must make way for the cause of substantial justice. Considering the above facts and circumstances, we condone the delay of 217 days in

filing the quantum Appeal and 38 days in filing the penalty appeal before the Ld. CIT(A). Since the assessment order has been passed ex-parte, we remand the matter to the file of the A.O. with a direction to pass de-novo assessment in accordance with law. As we have restored the issue to the file of the A.O. for de-novo assessment, we set aside the order of penalty by reserving the liberty to the A.O. to initiate fresh penalty proceedings if so required after framing the de-novo assessment. Needless to state that the Assessee shall be provided with opportunity of being heard.

7. In the result, the Appeal of the Assessee in ITA No. 268/DDN/2025 is partly allowed for statistical purpose and the Appeal of the Assessee in ITA No. 269/DDN/2025 is allowed.

Order pronounced in the open court on 18th 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: ITA

ASSISTANT REGISTRAR
ITAT, NEW DELHI

