

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR BENCH, AMRITSAR**

**(PHYSICAL COURT)**

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER  
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

**I.T.A. Nos. 93 & 94/Asr/2025**

Assessment Years: 2017-18 & 2018-19

Valley Road Construction Co.,  
Lasjan, Srinagar, J & K  
192301

Vs.

DCIT/ACIT,  
Circle, Srinagar

[PAN: AAJFV 3456C]

**(Appellant)**

**(Respondent)**

Appellant by	:	Sh. Rohit Kapoor, Adv. & Sh. V. S. Aggarwal, ITP
Respondent by	:	Sh. Arvind Kumar, CIT-D. R.
Date of Hearing	:	22.01.2026
Date of Pronouncement	:	20.02.2026

**ORDER**

**Per Udayan Dasgupta, J.M.:**

Both the appeals are filed by the assessee against the orders of the Id. CIT (A) NFAC, Delhi even dated 17.12.2024, passed u/s 250 of the Income Tax Act, 1961, which has emanated from the orders of the DCIT/ACIT, Circle, Srinagar, dated 19.12.2019 passed u/s 143(3) and dated 31.05.2021 passed u/s 144 r.w.s. 144B of the Act, 1961 respectively.

**ITA No. 93/Asr/2025 for A.Y. 2017-18:**

2. The assessee has taken five grounds in Form No. 36 but the main grievance of the assessee relates to the fact that the ld. first appellate authority has dismissed the appeal on a very technical issue for non-submission of the assessment order along with the appeal memorandum in Form No. 35 and there has been no compliance to subsequent notices issued on various occasions from the office of the ld. first appellate authority requesting for rectification of the defect.

3. It is further observed by the ld. first appellate authority that the appeal has been filed belatedly by almost one month in as much the assessment order dated 19.12.2019 should have been appealed against within 30 days, but in the instant case, the appeal has been filed on 14.02.2020 which is belated by *nearly one month* and in the *serial no. 14 in Form 35 incorrect entry* has been made by stating that there is no delay in filing the appeal, which is factually incorrect reporting in the appeal memorandum.

4. In course of hearing before the Tribunal, the ld. AR of the assessee submitted that the appeal has not been decided on merits of the case because the same has not been admitted on account of technical defects existing in the memorandum of appeal which the assessee undertakes to remove and regarding the delay in filing the appeal, the ld. AR of the assessee undertakes to explain the existence of sufficient cause for

filing the appeal belatedly before the Id. first appellate authority provided an opportunity of hearing is given.

5. The Id. DR has no objection.

6. We have heard the rival submissions and considered the materials on record and we are of the opinion that the interest of justice will be served, if the matter is remanded back to the files of the Id. first appellate authority for allowing an opportunity to the assessee to explain the reasons for delay in filing of this appeal and for rectification of the defects existing in the appeal memorandum in Form No. 35, and thereafter on a satisfactory explanations of the same, the appeal may be admitted and adjudicated on the grounds of appeal contained in Form No. 35 on merits.

7. We have not expressed any opinion on merits of the case and all issues are left open.

8. In the result, the appeal of the assessee is allowed for statistical purpose.

**ITA No. 94/Asr/2025 for A.Y. 2018-19:**

9. In this appeal also, it is observed by the Id. first appellate authority that the appeal has been filed belatedly by *10 (ten) months*. The matter is remanded to the Id. first appellate authority for allowing an opportunity to the assessee to explain the reasons

for the delay. Our observations and findings given in ITA No. 93/Asr/2025, applies *mutatis mutandis, to this appeal also.*

10. In the result, both the appeals filed by the assessee are allowed for statistical purpose.

*Order pronounced in accordance with Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 as on 20.02.2026*

**Sd/-**  
**(Manoj Kumar Aggarwal)**  
**Accountant Member**

**Sd/-**  
**(Udayan Dasgupta)**  
**Judicial Member**

*\*GP/Sr.PS\**

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

True Copy  
By Order