

**IN THE INCOME TAX APPELLATE TRIBUNAL
"NAGPUR" BENCH, NAGPUR
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER &
SHRI KHETTRA MOHAN ROY, ACCOUNTANT MEMBER
ITA No. 393/NAG/2025 (AY : 2018-19)**

(Physical hearing)

Parikshit Ramesh Fuke, 11, Fuke Patil Marg, Ambazari Road, Nagpur Urban, Maharashtra – 440033. [PAN: AABPF6490J]	Vs	ITO, Ward-1(2), BSNL RTTC Building, Balaji Mandir Road, Seminary Hills, Nagpur, Nagpur, Mharashtra. PIN:440033.
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Mahavir Atal, CA
Revenue by	Shri Surjit Kumar Saha, Sr. DR
Date of hearing	26.02.2026
Date of pronouncement	26.02.2026

Order under section 254(1) of Income Tax Act

PER PAWAN SINGH, JUDICIAL MEMBER:

1. This appeal by assessee is directed against the order of Id. CIT(A)/NFAC, Delhi dated 22.04.2025 for Assessment Year (A.Y.) 2018-19. The assessee has raised following grounds of appeal;

"1. Whether on the facts and circumstances of the case, the learned Commissioner of Income Tax (Appeals) was justified in dismissing the appeal filed by the appellant on 25 November 2021 on the basis of condonation of delay when the delay was squarely covered by the Supreme Court directives with respect to the limitation period for judicial and quasi judicial proceedings during the Covid-19 pandemic.

2. Whether on the facts and circumstances of the case, the learned Commissioner of Income Tax (Appeals) was justified in dismissing the appeal filed by the appellant solely on technical basis concerning condonation of delay without adjudicating the case on merits."

2. Rival submissions of both the parties have been heard and record perused. The learned authorised representative (AR) of the assessee submits that assessment was completed on 21st of April 2021. It was it was severe Covid-19 pandemic.

Assessment was completed under section 144. The assessee could not made compliance due to nationwide lockdown. On realising the passing of assessment order, the assessee filed appeal before CIT(A) on 25th November 2021. The appeal of assessee was dismissed by learned CIT (A) on 24 April 2025. The learned CIT (A) dismissed the appeal by taking view that it was delayed by 188 days. The learned AR of the assessee submits that intervening delay during the Covid period was condoned by Hon'ble Supreme Court in Suo Moto Writ Petition No. 3 of 2020, wherein the time limit for taking recourse of law by individuals were extended up to February 2022 and further 90-day grace period was allowed. Thus, the entire alleged delayed period in filing appeal before Id CIT(A), is covered by the decision of Supreme Court. The learned CIT(A) has not adjudicated the issue on merit. Therefore, matter may be restored back to the jurisdictional assessing officer for passing the assessment order afresh. The assessee is likely to file various evidence which may require verification at the end jurisdictional assessing officer.

3. On the other hand, the learned senior DR for the revenue submits that he has no objection, if the matter is restored for jurisdictional assessing officer.
4. We have considered the rival submission of both the parties and perused the order of lower authorities carefully. On considering the fact of the present case we find merit in the contention of the learned AR of the assessee that at the time of passing assessment order it was a severe Covid pandemic period. The assessee filed appeal within the time period allowed by Hon'ble apex court in Suo Moto Writ Petition No. 3 of 2020. Thus, keeping in view the principle of natural justice and the facts that substantial rights of the assessee is involved, the matter is restored back to the file of jurisdictional assessing officer to pass the assessment order under reference. Needless to direct that before passing the assessment order afresh, the assessing officer will allow reasonable opportunity to the assessee. The assessee is also

directed to be more vigilant in making timely compliance before the jurisdictional assessing officer. In the result grounds of appeal raised by assessee is allowed for statistical purposes.

5. In result, appeal of assessee is allowed for statistical purposes.

Order pronounced in the open Court on 26/02/2026 at the time of hearing of appeal.

Sd/–

**KHETTRA MOHAN ROY
ACCOUNTANT MEMBER**

Sd/–

**PAWAN SINGH
JUDICIAL MEMBER**

MUMBAI, Dated: 26/02/2026
Biswajit

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Mumbai; and
- (5) Guard file.

By Order

Assistant Registrar
ITAT, Nagpur