

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

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND
SH. UDAYAN DASGUPTA, JUDICIAL MEMBER
(Physical Hearing)**

**I.T.A. No. 375/Asr/2025
Assessment Year: 2014-15**

Sh. Sajjan Singh, 180, VPO Vanie Ke Ajnala, Amritsar. Punjab. [PAN:-GLRPS9909A] (Appellant)	Vs.	ITO, Ward 2(1), Amritsar. (Respondent)
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Appellant by	Sh.Rajan Srivastava, CA
Respondent by	Sh. Charan Dass, Sr. DR

Date of Hearing	20.01.2026
Date of Pronouncement	26.02.2026

ORDER

Per: Udayan Dasgupta, J.M.:

This appeal is filed by the assessee against the order of Id. CIT (A), NFAC, Delhi, passed u/s 250 of the Act, 1961 vide order dated 28.02.2025 which has emanated from the order of AO, 'Assessment Unit', passed u/s 144 r.w.s. 147 of the Act, vide order dated 28.03.2023.

2. Condonation of Delay: The appeal is filed belated by one day which is condoned considering the application for condonation of delay.

3. There are nine grounds of appeal raised by the assessee in form 36 before the tribunal but the main grievance is against the rejection of the appeal by the first appellate authority refusing to condone the delay in filing the appeal by 126 (*one hundred twenty-six days*)

4. There is a misrepresentation of facts in form 35, where the assessee has stated NIL delay, even though on the face of the record the assessment order dated 28/03/2023 has been appealed against on 01/09/2023, resulting in delay, and no condonation prayer has been filed by the assessee before the Ld. first appellate authority, resulting in its dismissal and the same has not been adjudicated on merits.

5. As such we remand the matter back to the Ld. first appellate authority, to allow the assessee an opportunity to explain the delay of 126 days, stating 'sufficient cause' and on satisfactory explanation of the same, the grounds of appeal in form 35, may be adjudicated on merits.

5.1 Though voluminous paper book has been filed before us, but in absence of adjudication on merits by the Ld. first appellate authority on various grounds raised in appeal, we refrain from expressing any opinion on merits.

6. Reasonable opportunity to be allowed to the assessee to plead his case and the assessee is also directed to fully cooperate in appellate proceedings.

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

Order pronounced on 26.02.2026 under Rule 34(4) of the Income Tax Appellate Tribunal Rules 1963.

Sd/-

(MANOJ KUMAR AGGARWAL)
Accountant Member

Sd/-

(UDAYAN DASGUPTA)
Judicial Member

AKV

Copy of the order forwarded to:

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

True Copy
By order

