

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA (DB) BENCH, AGRA**

**BEFORE : SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No. 586/Agr/2025
Assessment Year: 2012-13**

Anil Kumar Singh Pushpanjali Dwarika Near Bhagwan Nagar N.H.-2, Mathura	Vs.	ITO, Ward –1(3)(1)
PAN : AXJPS7413B		
(Appellant)		(Respondent)

Assessee by	Shri Anurag Sinha, Adv.
Department by	Shri Anil Kumar, Sr. DR

Date of hearing	18.02.2026
Date of pronouncement	18.02.2026

ORDER

This appeal has been preferred against the impugned order dated 21.10.25 passed in appeal No NFAC/2011-12/10003090 by the Id. Commissioner of Income Tax/ National Faceless Appeal Centre (NFAC) (hereinafter referred to as the "CIT(A) u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for the A.Y. 2012-13, wherein Id CIT has dismissed assessee's appeal upon rejection of assessee's request for condonation of delay in filing first appeal.

2. At the very outset, it is noticed that the first appeal was filed on 17.10.20 against the assessment order dated 05.12.19 passed u/s. 144 read with section of the Act, by a delay of about 286 days. Reasons for

delay shown before Id CIT(A) were that the assessee was under spinal treatment after his diagnosis on 05.11.19. Pandemic situation due to corona virus led to the lockdown and hence delay in filing appeal. The limitation period for filing appeal before Id CIT(A) u/s 249(2) of the Act is 30 days, however, section 249(3) of the Act empowers the first appellate authority to condone the delay if satisfied that the appellant had sufficient cause for not presenting it within the period. Ld CIT however did not find any sufficient cause to condone the said delay and dismissed assessee's appeal in limine.

3. We take judicial notice of the fact that the duration of delay caused in filing appeal before the first appellate authority overlaps the period of spread of global pandemic COVID-19. This fact has also been taken case of by Hon'ble Supreme Court in Misc. app. No. 21/2022 in Misc. app No. 665/2021 in suo-moto W.P(c) No. 3/2020 in civil original jurisdiction and in re-cognizance of extension of limitation with miscellaneous application No. 29/2022, in miscellaneous application No. 655/2021 in suo-moto petition(c) no. 03/2020 and vide para 5(1) of its order dated 10.01.2022, directed that its order dated 23.03.2020 is restored and in continuation of the subsequent order dated 08.03.2021, 27.04.2021 and 23.09.2021, it is directed that the period from 15.03.2020 till 28.02.2022 shall stand

excluded for the purpose of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi judicial proceedings after exclusion of the aforesaid duration. Learned CIT(A) has still not condoned the delay of 286 days as stated in the impugned order.

4. It is well established principle of law that the substantial justice cannot be denied on technical aberrations. In an adversial justice system like ours, no party should ordinarily be denied the opportunity of participating in the process of justice dispensation. Justice is the goal of jurisprudence. Any interpretation which eludes or frustrates the recipient of justice can not to be followed. The unrebutted cause shown in affidavit filed on behalf of the above referred-appellant's employee appears to us to be sufficient. We hold that the delay has wrongly been refused to be condoned by learned CIT(A). We, accordingly condone the said delay in filing the first appeal before the first appellate authority.

5. In the result, the appeal is allowed. The impugned order dated 21.10.25 is set aside. The delay in filing the first appeal before first appellant authority i.e learned CIT(A) stands condoned. We restore the matter back to the file of learned CIT(A) for passing order afresh on merit in

accordance with law. Needless to say that the first appellate authority shall ensure the substantial compliance of the principles of natural justice.

Order pronounced in the open court on - 18.02.2026

**Sd/-
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Sd/-
(Sunil Kumar Singh)
JUDICIAL MEMBER**

Dated: 27.02.2026

*Aamir Siddiqui, PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra