

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

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

**ITA No. 542/Agr/2025
Assessment Year: 2017-18**

SHABD PRATAP SATSANG, Lashkar Gwalior	Vs.	NFAC, DELHI
PAN : AAFTS4577D		
(Appellant)		(Respondent)

Assessee by	Shri Rajendra Sharma, 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 25.08.2025 passed in appeal No NFAC/2016-17/10188904 by the Id. Commissioner of Income Tax/ National Faceless Appeal Centre (NFAC), Delhi (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. 2017-18, wherein Id CIT(A) has dismissed assessee's appeal upon rejection of assessee's prayer for the condonation of delay.

2. Assessee's adjournment prayer was rejected. Perused the records. Heard Id representatives for both the parties.

3. At the very outset it is noticed that first appeal was filed on 18.11.2022 against the assessment order dated 27.03.2019 passed u/s. 143(1) of the Act by a delay of about 1302 days. The reasons for the delay before Id CIT(A) were stated as under: ***“Due to severe injury resulting in gangrene, the foot of the CA had to be cut, who is still not well. Medical papers are enclosed. In such circumstance appeal U/s 246A could not be filed in time in the interest & for the cause of justice, the delay in filing appeal may kindly be condoned and appeal be admitted lest charity may suffer.”***

4. 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 prescribed period. Ld CIT(A), however did not find any sufficient cause to condone the said delay and dismissed assessee's appeal in limine.

5. 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 1302 days as stated in the impugned order.

6. 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 cause shown on behalf of the assessee 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.

7. In the result, the appeal is allowed for statistical purposes. The impugned order dated 25.08.2025 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: 25.03.2026

*Aamir Siddiqui, PS

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra