

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F": NEW DELHI
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 5680/Del/2025
(Assessment Year: 2013-14)**

Sant Lal, S/o. Sh. Ramchander, DD- 253, Ward-13, Pataudi, Gurgaon, Haryana	Vs.	ITO, Ward-4(1), Gurgaon
(Appellant)		(Respondent)
PAN: AJNPL7021L		

Assessee by :	Shri Sandeep Goel, Adv
Revenue by:	Ms. Monika Singh, CIT-DR
Date of Hearing	05/03/2026
Date of pronouncement	27/03/2026

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.5680/Del/2025 for AY 2013-14, arises out of the order of the Id National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'Id. CIT(A)', in short] dated 31.05.2024 against the order of assessment passed u/s 144 r.w.s. 147 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 27.03.2022 by the Assessing Officer, ITO, Ward-4, Gurgaon (hereinafter referred to as 'Id. AO').

2. At the outset, we find that there is a delay in filing of appeal before us by 411 days. Considering the reasons adduced in the condonation petition, in the interest of substantial justice, we hold that the assessee was prevented from sufficient cause and accordingly inclined to condone the delay and admit the appeal for adjudication.

3. We have heard the rival submissions and perused the material available on record. On going through the grounds raised by the assessee and the

orders of the lower authorities, we find that both the orders of the lower authorities were passed ex parte without securing the presence of the assessee. Hence, in the interest of justice and fairplay we deem it fit and appropriate to restore this appeal to file of Id AO for de novo adjudication in accordance with law. Needless to mention the assessee be given reasonable opportunity of being heard. The assessee is directed to cooperate with Id AO for expeditious disposal of the set aside assessment proceedings by not taking unwarranted adjournments. Hence, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 27/03/2026.

-Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

-Sd/-
(M BALAGANESH)
ACCOUNTANT MEMBER

Dated: 27/03/2026

A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi