

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C": NEW DELHI
BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No. 7243/Del/2025
(Assessment Year: 2021-22)

Cargo Motors Pvt. Ltd, 1/9-B, Jindal House, Asaf Ali Road, New Delhi	Vs.	DCIT, Circle-4(2), New Delhi
(Appellant)		(Respondent)
PAN: AAACC2744C		

Assessee by :	Shri Ashok Khandelwal, CA
Revenue by:	Shri Om Prakash, Sr. DR
Date of Hearing	11/03/2026
Date of pronouncement	27/03/2026

O R D E R

PER M. BALAGANESH, A. M.:

1. The appeal in ITA No.7243/Del/2025 for AY 2021-22, arises out of the order of the Id Office Of The Commissioner of Income Tax, Appeal Addl/JCIT (A)-2 PUNE [hereinafter referred to as 'Id. JCIT(A)', in short] dated 27.09.2025 against the order of assessment passed u/s 143(1) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 02.11.2022 by the Assessing Officer, CPC, Bengalore (hereinafter referred to as 'Id. AO').

2. At the outset, we find that there is a delay in filing of appeal by the assessee before the Learned CITA by 42 days, which was not condoned by the Learned CITA. On perusal of the reasons adduced in the condonation petition, we hold that the assessee was prevented from sufficient cause in not filing the appeal in time before the Learned CITA.

Hence we direct the Learned CITA to condone the delay , admit the appeal of the assessee for adjudication and decide the issues in dispute afresh in accordance with law. Needless to mention that the assessee be given reasonable opportunity of being heard. The assessee is directed to co-operate with the Learned CITA for expeditious disposal of the appeal by not taking unwarranted adjournments except due to bona fide or exceptional circumstances. The assessee is given liberty to file fresh evidences, if any, and raise additional grounds, if any, in support of his contentions. With these observations, the grounds raised by the assessee are allowed for statistical purposes by restoring back to the file of Learned CITA.

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

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

-Sd/-
(SUDHIR KUMAR)
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