

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: "SMC" NEW DELHI**

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.1360/Del/2026
Assessment Year: 2012-13

All India Panchayat Parishad 368, Balwant Rai Mehta, Mayur Vihar Phase-1, New Delhi-91	Vs.	Assessing Officer Ward Exempt 1(1) Civic Centre Delhi-02
PAN: AABTA8990L		
(Appellant)		(Respondent)

Assessee by	Sh. R. K. Gaur, CA
Department by	Sh. Ravi Kant Choudhary, Sr. DR

Date of hearing	06.04.2026
Date of pronouncement	06.04.2026

ORDER

This assessee's appeal for assessment year 2012-13, arises against the Commissioner of Income Tax (Appeals)/Addl. JCIT(A)-1 [in short, the "CIT(A)"], Pune's order dated 26.12.2023 passed in DIN and order no. ITBA/APL/S/250/2023-24/1059072084(1), involving proceedings under section 147/144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It emerges during the course of hearing with the able assistance coming from both the parties that the learned CIT(A)/NFAC has refused to condone the delay of 129 days in filing of the assessee's lower appeal instituted on 20.01.2020 against the Assessing Officer's assessment framed on 29.12.2019, thereby holding that the same had not been explained in light of the justifiable reasons.

3. Faced with the situation, learned departmental representative could hardly dispute that the assessee had indeed filed his condonation petition before the CIT(A) explaining all the reasons on account of circumstances beyond his control.

4. That being the case, I hereby quote Collector, Land & Acquisition vs. Mst. Katiji & Others (1987) 167 ITR 471 (SC), settling the issue long back that all such technical aspects must make way for the cause of substantial justice. Accordingly, the delay caused in filing the appeal before the CIT(A) is condoned and the assessee's instant appeal is restored back to the CIT(A) for its afresh appropriate adjudication within three effective opportunities subject to a rider that the taxpayer shall plead and prove the case

at his own risk and responsibility, in consequential proceedings.

Ordered accordingly.

5. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 06th April, 2026

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 15th April, 2026.

Pooja Mittal/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi