**आयकर अपीलीय अधिकरण, दिल्ली पीठें, नई दिल्ली**

**INCOME TAX APPELLATE TRIBUNAL, DELHI BENCHES, NEW DELHI**

**BENCH: F**

BEFORE SHRI VIMAL KUMAR, JUDICIAL MEMBER

AND

SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

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| **ITA 6294/DEL/2026**<br>(**निर्धारणवर्ष**/AssessmentYear:**2012-2013**)<br>**ITA 6295/DEL/2026**<br>(**निर्धारणवर्ष**/AssessmentYear:**2012-2013**) | | |
| **ASHA KIRAN RASTOGI**<br>2/3 BANYAN ROAD, NEAR GATE NO. 5, SHIPRA SUN CITY PHASE-I, GHAZIABAD(UP), GHAZIABAD-201014, UTTAR PRADESH | **Vs.** | **INCOME TAX OFFICER WARD 1(3) GURGAON**<br>VANIJYA NIKUNJ, SHANKAR CHOWK ROAD PHASE V UDYOG VIHAR, SECTOR 19, GURUGRAM. HARYANA<br>GURGAON-122016, HARYANA |
| **अपीलार्थीAppellant** | | प्रत्यर्थी **Respondent** |
| | | |
| Permanent Account Number of Assessee**:** | | **APAPR6257H** |
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| **अपीलार्थी**द्वारा/Appellant represented by: | | **Shri Malav Goswami, Adv** |
| प्रत्यर्थीद्वारा/Respondent represented by: | | **Ms. Harpreet Kaur Hansra, Sr. DR** |

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|---|---|
| सुनवाईकीतारीख/Date of conclusion of hearing: | **05-Nov-2026** |
| घोषणाकीतारीख/Date of pronouncement: | **05-Nov-2026** |

## आदेश / ORDER

**PERSHRI VIMAL KUMAR, JUDICIAL MEMBER:**

The appeals filed by the Appellant/assessee are against orders dated 16.12.2026 and 20.04.2026 of Ld. Commissioner of Income Tax

(Appeals)/National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as "the CIT(A)"] under section 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") arising out of assessment order dated 05.12.2019 under Section 147 /144 of the Act and penalty order dated 27.01.2022 under Section 271(1)(c) of the Act of Ld. Assessing Officer/Income Tax Officer, Ward 1(5), Gurgaon, hereinafter referred to as 'the AO') for A.Y. 2012-13.

2. Brief facts of the case are that, the Assessee had not filed return of income for A.Y 2012-13. On basis of information available with Department, records of action under Section 147 of the Act, Notice under Section 148 of the Act dated 29.03.2019 was issued. The Assessee was provided opportunity of being heard to furnish return of income and explanation of total cash of Rs. 63,06,000/- deposited in her bank accounts maintained in Punjab National Bank and Bank of Baroda vide various as under:-

*"1. Notice u/s 148 dated 29.03.2019.*
*2. Notice u/s 142(1) dated 17.06.2019, 23.10.2019 and 11.11.2019*
*3. Show cause notice dated 11.11.2019."*

3. On completion of proceedings, Ld. AO vide order dated 05.12.2019 made addition of Rs. 63,06,000/- and Rs. 2,13,842/-.

4. Separate penalty proceedings were initiated which led to passing of penalty order dated 27.01.2022 under Section 271(1)(c) of the Act.

5. Against assessment order dated 05.12.2019 and penalty order dated 27.01.2022, the appellant/assessee preferred appeals before Ld. CIT(A) which were dismissed vide orders dated 16.04.2026 and 20.04.2026.

6. Being aggrieved appellant/assessee preferred above captioned appeals.

7. The Ld. Representative for appellant/assessee submitted that the Ld. CIT(A) vide ex-parte impugned order dismissed applications for condonation of delay of 1580 days in filing appeal and appeals in limine.

7.1. The Ld. CIT(A) failed to appreciate delay of 1580 days in filing appeal was due to reason that the Assessee is a senior citizen, not earning taxable income, changing of mobile number and e-mail id on income tax portal and lack of prior knowledge of any notice of proceedings and due to relocation from Ambala to Delhi NCR misplacing of several documents relating to sell and purchase of property in Ambala. The Assessee had not been able to reply various notices issued by Ld. AO. So, the matter may be restored to the file of Ld. AO.

8. The Ld. Departmental Representative submitted that appellant/assessee has failed to appear before Departmental Authority.

9. From examination of record, in light of aforesaid rival contention, it is crystal clear that the Ld. CIT(A) vide impugned orders dated 16.12.2026 and 20.04.2026 dismissed applications for condoantion of delay of 1580 days in filing appeals. The appellant/assessee claimed herself to be senior citizen not having taxable income, change of mobile number and e-mail id due to relocation from Ambala to Delhi NCR and misplacing of documents relating to sale and purchase of property in Ambala which constituted 'sufficient cause' for condonation of delay. Therefore, delay of 1580 days in filing appeals is condoned. Appellant/assessee has claimed that due to non receipt of notices she could not appear in assessment and appellate proceedings. The Assessee has prayed for restoration of matter to the file of Ld. AO. In view of above material facts in the interest of justice, impugned orders dated 16.04.2026 and 20.04.2026 of Ld. CIT(A), assessment order dated 05.12.2019 and penalty order dated 27.01.2022 of Ld. AO are set aside and the matters are restored to the file of Ld. AO for fresh decision in accordance with law after affording fair opportunity of being heard to the appellant/assessee.

10. In the result, appeals filed by the Assessee are allowed for statistical purposes.

**Order pronounced in the open court on 05th November, 2026**

| **Sd/-** | **Sd/-** |
|---|---|
| **(NAVEEN CHANDRA)** | **(VIMAL KUMAR)** |
| **ACCOUNTANT MEMBER** | **JUDICIAL MEMBER** |

Date:- 11.11.2026
Reshma Naheed, Sr.P.S

Copy forwarded to:
1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**
**ITAT, NEW DELHI**

**Copy to:**

| | |
|---|---|
| 1 | **ASHA KIRAN RASTOGI,**<br>**2/3 BANYAN ROAD, NEAR GATE NO. 5, SHIPRA SUN CITY PHASE-I, GHAZIABAD(UP),**<br>**GHAZIABAD-201014,**<br>**UTTAR PRADESH** |
| 2 | **INCOME TAX OFFICER WARD 1(3) GURGAON,**<br>**VANIJYA NIKUNJ, SHANKAR CHOWK ROAD PHASE V UDYOG VIHAR, SECTOR 19, GURUGRAM. HARYANA,**<br>**GURGAON-122016, HARYANA** |
| 3 | THE PCIT / CIT, |
| 4 | THE D.R., ITAT, DELHIBENCH |
| 5 | GUARD FILE |

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**ASSISTANT REGISTRAR**

**I.T.A.T., DELHI**

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