IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA(SMC) BENCH, AGRA
BEFORE:
SUNIL KUMAR SINGH, JUDICIAL MEMBER
BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER

ITA No. 445/Agr/2026
Assessment Year: 2020-21

Raj Kumar Parwani, 12/47, Jogi Para Shahganj, Agra-282010	**Vs.**	ITO Ward 1(1)(2), Aayakar Bhavan, Agra-282002
PAN: BAEPP5819F		
(Appellant)		**(Respondent)**

Assessee by	Shri Rajesh Malhotra, CA.
Department by	Shri Anil Kumar, Sr (DR)

Date of hearing	22.07.2026
Date of pronouncement	22.07.2026

ORDER

PER:SUNIL KUMAR SINGH, JUDICIAL MEMBER

This appeal is directed against the impugned order dated 24.03.2026 passed in appeal No NFAC/2019-20/10542455 by the ld. Commissioner of Income Tax(Appeals)/ 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. 2020-21, wherein ld CIT(A) has dismissed assessee's appeal in limine upon rejection of assessee's application for condonation of delay.

2. At the very outset, we find that the first appeal was filed before ld CIT(A) on 31.12.2025 against the assessment order dated 31.07.2025 by a delay of about 123 days. The ground taken by the assessee before the ld CIT(A) was that the said delay was caused due to the assessment order being served digitally to the assessee and not by any other mode as specified u/s 282 of the Act. The impugned order came to the notice of the appellant only on 01.12.2025, when his consultant on log in to the IT portal came to know about the impugned penalty order dated 31.07.2025. On the advice of his consultant, assessee filed the first appeal before the first appellate authority. Prayed to condone the delay in the interest of justice.

3. We have heard the rival submissions and perused the records.

4. It appears that learned CIT(A) has dismissed assessee's first appeal solely upon rejection of assessee's prayer for the condonation of delay of about 123 days caused in filing the same. The limitation period for filing an appeal before learned 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 appellant had sufficient cause for not presenting it within that period. Learned CIT(A) was, however did not find any sufficient cause to condone the said delay of 123 days caused in filing the first appeal. It is well established

principle of law that the substantial justice cannot be denied on technicalities. Hon'ble Supreme Court in Sambhaji and Ors V Gangabai and Ors, Civil Appeal no. 6731/2008 (arising out of SLP(C) No. 14562 of 2006) vide judgment dated 20.11.2008, has held that the object of prescribing procedure is to advance the cause of justice. In an adversial justice system, no party should ordinarily be denied the opportunity of participating in the process of justice dispensation. Unless compelled by express and specific language of the statute, the procedural enactment ought not to be construed in a manner, which would leave the court helpless to meet extra ordinary situations in the ends of justice. Justice is the goal of jurisprudence. Procedural law is always subservient to and is in aid to justice. Any interpretation which eludes or frustrates the recipient of justice is not to be followed. Processual law is not to be tyrant but a servant, not an obstruction but an aid to justice. A procedural prescription is the handmaid and not the mistress, lubricant, not a resistance in the administration of justice.

5. The object of prescribing period of limitation in filing of the appeal is to expedite the proceedings and to advance the cause of justice. In the interest of justice, we deem it just and proper to condone the said delay of 123 days caused in filing the first appeal before the first appellate authority. The delay is accordingly condoned.

6. In the result, the appeal is allowed for statistical purposes. The impugned order dated 24.03.2026 is set aside. The delay in filing the first appeal before the first appellant authority i.e. before 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- 22.07.2026

Sd/-	***Sd/-***
(BRAJESH KUMAR SINGH)	**(SUNIL KUMAR SINGH)**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

Dated: 04.08.2026
*Aamir, PS
Copy forwarded to:
1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra