INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC": NEW DELHI
BEFORE MS MADHUMITA ROY, JUDICIAL MEMBER

ITA No. 3272/Del/2026 (A.Y 2012-13)

Hira Ballabh Khulbe C/309, Ganpati Apartments, Aliganj road, Kashipur, Uttar Pradesh	Vs.	Income Tax Officer, Ward-1(3), Faridabad, Haryana
(Appellant)		(Respondent)
PAN: AHGPK8445E		

Assessee by :	Sh. Pavan Kumar Nath, Adv (Through VC)
Revenue by:	Shri Manoj Kumar, Sr. DR
Date of Hearing	03/06/2026
Date of pronouncement	04/08/2026

O R D E R

PER MADHUMITA ROY, JM.:

The instant appeal filed by the assessee is directed against the order dated 23.02.2026 passed by the Ld. Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre, Delhi [hereinafter referred to as the Ld. CIT(A)/NFAC] under Section 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') arising out of the Assessment Order dated 07.12.2019 passed by the Assessment Unit, Income-tax Department (hereinafter referred to as 'the Ld. AO') under Section 144/147 of the Income Tax Act, 1961 ('Act' for short) for Assessment Year 2012-13.

2. On the basis of AIR information in regard to cash deposit of Rs. 11,00,000/- in the joint account of the assessee with his wife, notice under Section 148 of the Act was issued for reopening of the assessment and was sent at the old address of the assessee at Faridabad. The notice under Section148 as well as subsequent statutory notices issues under Sectionw143(2)/142(1) of the Act, were sent at the Faridabad address remained not responded. Thereafter vide assessment order dated 07.12.2019 under Section147 r.w.s. 144 of the Act the AO completed the assessment by assessing the assessee's income at Rs. 11,00,000/- raising a tax demand of Rs. 5,06,590/-. The assessee's stand is that he had shifted from Faridabad in December 2010 to the current address and thereafter, no member of his family was residing at Faridabad address. No notice was ever received by the assessee and he was unaware of the proceedings and therefore, the assessee could neither file return nor could furnish any explanation. The assessee is a senior citizen and suffering from age related health issues and came to know the impugned demand only in A.Y. 2023-24 through Chartered Accountant. Thereupon, the assessee filed appeal before NFAC on 09.09.2025. An

application under Section249(3) for condonation of delay of 2073 days in filing appeal before the NFAC, duly supported by affidavit explaining the delay, was filed along with the appeal. However, the learned CIT(A) vide impugned order dated 23.02.2026 dismissed the assessee's appeal in limine on the ground of limitation, without going into the merits. Aggrieved by the same, the assessee is in appeal before us.

3. Considering the contention made in the condonation application, the averments whereof duly supported by the affidavit of the assessee it is held that the assessee was prevented by sufficient cause in filing the appeal before the First Appellate Authority. The delay of 2073 days in filing the appeal before the First Appellate Authority is, therefore, condoned.

4. Having regard to the small demand, the appeal is decided to be finalized hence particularly taking into consideration the old age of the assessee. Heard the Ld. representatives of the respective parties and perused the materials available on record. The stand of the assessee from the very beginning is that deposit of Rs.11,00,000/- in the joint account lying with his wife wherein Rs.8,00,000/- was out of sale proceeds of

residential property and Rs, 3,00,000/- was from past savings. The above statement was supported by the affidavit of the assessee and other relevant documents.

5. Thus, considering the facts and circumstances of the instant case the impugned addition made by the AO is not found not sustainable and is liable to be deleted. Ordered accordingly.

6. In the result, assessee's appeal is allowed.

Order pronounced in the open court on 04/08/2026.

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 04/08/2026
R. Naheed, Sr PS

Copy forwarded to

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

ASSISTANT REGISTRAR
ITAT, New Delhi