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**IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH**

ITA No.477 of 2018

Date of Decision: 20.01.2020

Shiv Charan Gupta

Appellant

Versus

Commissioner of Income Tax, Chandigarh and another

Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE AVNEESH JHINGAN**

Present: Mr. Vishal Gupta, Advocate
for the appellant.

Mr. Yogesh Putney, Sr. Standing Counsel
for the respondents.

AJAY TEWARI, J (Oral):

[1] This is an appeal filed under Section 260A of the Income Tax Act, 1961 [for brevity 'the Act'] against the order dated 16.05.2018 passed under Section 254(1) of the Act by the Income Tax Appellate Tribunal, Chandigarh 'A' Bench, Chandigarh in ITA No.491/CHD/2017 [hereinafter referred to as 'the Tribunal'] for assessment year 2004-05, declining the application for condonation of delay of 167 days.

[2] The contention of learned counsel for the petitioner is that even if the explanation for delay was not ironclad, yet the Tribunal undoubtedly took an unduly harsh and pedantic view,

where imposition of costs would have compensated for the delay.

[3] Learned counsel for the Revenue argues that the reason given for the delay is hardly credible.

[4] Be that as it may, we do not deem it appropriate that the Tribunal dismissed the appeal on the question of delay. Consequently, we deem it appropriate to set aside the order declining the condonation of delay. We direct the Tribunal to decide the appeal on merits, subject to costs of ₹10,000/-. Parties, through counsel, are directed to appear before the Tribunal on 24.02.2020.

[AJAY TEWARI]
JUDGE

[AVNEESH JHINGAN]
JUDGE

January 20, 2020

pankaj baweja

1. Whether speaking/ reasoned	:	Yes / No
2. Whether reportable	:	Yes / No