

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "SMC", MUMBAI**

**BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

**ITA NO.4416/MUM/2023  
Assessment Year 2017-18**

Madhvi Ashok Jilla  
Building No.234/917,  
Sandesh Chandra CHSL Ltd.,  
Kannmwar Nagar -2, Vikhroli East,  
Mumbai – 400 083  
PAN:AHWPJ-0338-D

- Appellant

Vs.

Commissioner of Income Tax(Appeals), NFAC,  
Income Tax Department,Ward 27(2)(1),  
Vashi Railway Station Bldg.,  
Navi Mumbai -400 705

- Respondent

Appellant by : None  
Respondent by : Shri Suni Mathews, Sr.DR

Date of Hearing : 02/05/2024  
Date of Pronouncement : 03/05/2024

**ORDER**

The assessee has filed this appeal challenging the order dated 24/09/2023 passed by CIT(A), NFAC, Delhi and it relates to the Assessment Year 2017-18.

2. None appeared on behalf of the assessee. However, I notice that the CIT(A) has dismissed the appeal in-limine without condoning the delay of 81 days in filing appeal before him. In the reasons given by the assessee for delay in filing of appeal, it is stated that the assessee is a single mother and the place where she was residing underwent redevelopment. Accordingly, she was staying in some other place and hence did not receive physical notice at the new place. Further, she was not aware of operating computers. Subsequently, the assessee came to know about the assessment order passed by the Assessing

Officer when a penalty notice was served upon her. Immediately she took steps to file appeal before the CIT(A) and the same has resulted in day of 81 days. Accordingly, she had prayed before the CIT(A) to condone the delay. However the CIT(A) found the aforesaid explanations as not plausible and accordingly did not condone the delay and admit the appeal.

3. I heard Id. Departmental Representative and perused the record. Since, the assessee was residing somewhere else and since the notices were not received by her, I am of the view that there was a reasonable cause for the assessee in filing the appeal belatedly before CIT(A). Accordingly, I condone the delay in filing the appeal before CIT(A).

4. I also notice that the Assessing Officer has also passed the order to the best of his judgment u/s. 144 of the Act, since the assessee did not respond to the notices issued by him. I notice that the Assessing Officer has also issued notices to the very same address and hence, it is quite possible that the assessee did not receive the notice issued by the Assessing Officer. Accordingly, I notice that the assessee did not get opportunity to offer explanations both before Assessing Officer and CIT(A). In view of the above facts, in the interests of natural justice I am of the view that the entire issues may be restored to the file of Assessing Officer for examining them afresh. Accordingly, I set aside the order passed by CIT(A) and restore all the issues to the file of Assessing Officer for examining them afresh. I also direct the assessee to fully co-operate with the Assessing Officer for expeditious completion of the assessment.

5. In the result, the appeal filed by the assessee is treated as allowed.

Order pronounced in the open court on 03<sup>rd</sup> May, 2024.

Sd/-

(B.R. Baskaran)  
Accountant Member

Mumbai, Date : 03<sup>rd</sup> May, 2024

VM.

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The PCIT/CIT concerned
- 4) The D.R, "SMC" Bench, Mumbai
- 5) Guard file

By Order

Dy./Asstt. Registrar  
I.T.A.T, Mumbai