

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "E", MUMBAI

**BEFORE SHRI ANIKESH BANERJEE, JUDICIAL MEMBER AND
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER
ITA No. 1430/Mum/2024 (A.Y.2018-19)**

Kulsum Karim Momin

504/A, Green A-404,
Alibad, Behram Baug,
S. V. Road, Jogeshwari west
Maharashtra -400 102
PAN: AACPM8648J

..... Appellant

Vs.

ITO

Mumbai- 400 020

..... Respondent

Appellant by : Shri C. S. Biradar
Respondent by : Shri P. D. Chougule, Ld. DR
Date of hearing : 19/06/2024
Date of pronouncement : 22/07/2024

ORDER

PER GAGAN GOYAL, A.M.:

This appeal by assessee is directed against the order of National Faceless Appeal Centre (for short "NFAC") dated 28.02.2024 passed u/s. 250 of the Income Tax Act, 1961 (in short 'the Act') for A.Y. 2018-19. The assessee has raised the following grounds of appeal:-

- 1. On facts and circumstances of the case and in law, the Ld. CIT (A) is erroneous in dismissal of appeal on the ground that the appeal is filed delayed by 513 days and failed*

to furnish plausible explanation without appreciating the reason of not filing the appeal in-time.

2. On facts and circumstances of the case and in law, the Ld. CIT(A) is erroneous just because of the appellant filed the condonation application without appreciating the date of actual receipt of the order when downloaded from the portal, there is no delay from the date of actual knowledge of the order passed.

3. On the facts and circumstances of the case and in law, the Ld. CIT(A), erred in not appreciating the fact that assessee being an old age lady of 75 years and illiterate hence not acquainted with the technology but the Ld. CIT(A) erred in saying that use of email does not require any hard work.

4. on the facts and circumstances of the case and in law, the Ld. AO as well as the Ld. CIT (A) erred in taxing the purchase of immoveable property treating the same as sale.

5. on the facts and circumstances of the case and in law, the Ld. CIT (A), further erred in not accepting the explanation of the appellant that the tax is not payable on the purchase of immoveable property.

6. The appellant pray that the Order of the Ld. CIT (A) on the above grounds be set aside in Toto and the appeal be allowed by way direction to hear on merits.

7. The appellant craves leave to amend or alter any ground or add a new ground.

2. The brief facts of the case are that the assessee filed her return of income at Rs. 7, 16,660/- vide dated: 14.08.2018. The case of the assessee was selected for scrutiny for the reason that the assessee purchased one property for a consideration of Rs. 1.5 Cr., whereas the stamp duty value of the same was Rs. 1,58,82,000/-. The assessee never responded to any of the notices issued by the AO and ultimately, the case of the assessee was assessed *ex-parte* at a figure of Rs. 1, 65, 98,660/-. The assessee being aggrieved with the same preferred an appeal before the Ld. CIT (A), NFAC-Delhi with a delay of 513 Days alongwith application for condonation of delay in filing of appeal. The Ld. CIT (A) did not

accept the application filed by the assessee for condonation of delay and dismissed the appeal on the same ground. The Assessee being further aggrieved with this order of the Ld. CIT (A) preferred the present appeal before us.

3. We have gone through the order of the AO, order of the Ld. CIT (A) and submissions of the assessee alongwith grounds raised before us. We have gone through the application filed by the assessee for condonation of delay before the Ld. CIT(A) and observed that;

1. The assessee lady is a senior citizen, aged about 75 Years;
2. The assessee lady was not very well aware of technological processes involved;
3. Because of little knowledge of the processes involved and poor knowledge of information technology, she had not involved in the proceedings before the AO also;
4. About the proceedings completed u/s. 144 of the Act before the AO, she only came to know when jurisdictional AO initiated tax recovery proceedings against her.

4. We have gone through the relevant material and found that the case of the assessee never assessed at its merits and looking at her age and literacy of information technology, which is a recent phenomenon in the system, we find her case fit for condonation of delay for proper adjudication on the merits of the case.

In view of the above, we condone the delay in filing of appeal by the assessee before the Ld. CIT(A) and also direct him to hear the matter afresh on its merits after giving the assessee a proper opportunity. The assessee is directed to

update her active e-mail and physical address before the Ld. CIT (A) and jurisdictional AO. The assessee is further directed to be vigilant and cooperative enough before the Ld. CIT (A), without fail and seeking any adjournment. In these terms, the grounds raised by the assessee is allowed for statistical purposes.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 22nd day of July, 2024.

Sd/-

(ANIKESH BANERJEE)
JUDICIAL MEMBER

Mumbai, दिनांक/Dated: 22/07/2024

Dhananjay, Sr. PS

Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त CIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, Mumbai
5. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai