

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH  
MUMBAI**

**BEFORE: SHRI B R BASKARAN, ACCOUNTANT MEMBER  
&  
SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER**

**ITA No.3874/MUM/2024  
(Assessment Year :2011-12)**

|   |     |  |
|---|-----|--|
| Chandrakant Kantilal Shah,<br>Shop No.1, Mangesh Darshan Apartment,<br>Phirozshah Road,<br>Santacruz (West),<br>Mumbai - 400054 | Vs. | Income Tax Officer,<br>Range 22(1)(3),<br>Piramal Chamber,<br>Lal Baug, Parel,<br>Mumbai - 400 012 |
| <b>PAN/GIR No.AAEPS7604Q</b>  |     |  |
| <b>(Appellant)</b>  | ..  | <b>(Respondent)</b>  |

|                              |                                 |
|------------------------------|---------------------------------|
| Assessee by                  | None                            |
| Revenue by                   | Shri Krishna Kumar,<br>Sr. D.R. |
| <b>Date of Hearing</b>       | <b>16/09/2024</b>               |
| <b>Date of Pronouncement</b> | <b>25/09/2024</b>               |

**आदेश / O R D E R**

**PER SUNIL KUMAR SINGH (J.M):**

1. This appeal has been preferred against the impugned order dated 14.11.2023 passed in Appeal no. CIT(A), Mumbai - 34/10032/2019-20 by the Ld. Commissioner of Income-tax(Appeals)/National Faceless Appeal Centre (NFAC) [hereinafter referred to as the "CIT(A)"] u/s. 250 of the Income-tax Act, 1961

[hereinafter referred to as "Act"] for the Assessment Year [A.Y.] 2011-12, wherein learned CIT(A) has dismissed assessee's appeal *exparte*.

2. None responded for the assessee. Perused records and heard Learned DR who supported the impugned order.

3. We notice that the assessee filed this second appeal on 24/04/2019 against the assessment order passed on 21.12.2018 by a delay of about 201 days. The reasons mentioned in the application for condonation of delay are that the assessee is an NRI since 2009. Assessee's CA could not follow the matter due to pre occupations. The turmoil caused by pandemic Covid-19 during the period is also shown one of the reasons for the delay. It is further pleaded that the erroneous e-mail on the portal also caused delay.

4. Considering the aforesaid reasons, given in the condonation application and in the interest of justice, we deem it just and proper to condone the said delay in filing this appeal. The delay is accordingly condoned.

5. Now coming on to the merits of the case, we notice that the impugned order is not based on merits with reason. There is no due or proper application of mind or any critical analysis or objective consideration in the matter despite the same being first appellate authority. It is well settled in law that the reason is the life of law. It is that filament that injects soul to the order. Absence of analysis not only evinces non-application of mind but also mummifies the core spirit of the order. Learned CIT(A) was expected

to state the points for determination, decision thereon and the reasons for the decision as provided u/s. 250(6) of the Act. In the circumstances and in the interest of justice and fair play, we deem it just and appropriate to remit the matter back to the file of learned CIT(A) for adjudication on merits and to pass speaking order. We direct the assessee to be diligent and cooperative in attending the hearings and making submissions before the learned CIT(A) for the expeditious and effective disposal. Needless to say, that learned CIT(A) shall ensure the observance of the principles of natural justice. It is made clear that we have not made any observation in respect of the merits of the case. The appeal is liable to be allowed.

6. In the result, the appeal is allowed for statistical purposes. The impugned order dated 14.11.2023 is set aside.

Order pronounced in open court today on 25.09.2024

Sd/-  
**(B R BASKARAN)**  
**ACCOUNTANT MEMBER**

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

Mumbai; Dated: 25/09/2024

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

BY ORDER,

(Asstt. Registrar)  
**ITAT, Mumbai**