

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

**BEFORE HON'BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER**

**ITA No. 1883/Mum/2025  
(Assessment Year: 2014-15)**

Pee Jay Builders Pvt Ltd 20, Rajabhadur Mansion, Ambalal Doshi Marg, Fort, Mumbai.	Vs.	DCIT Aakar Bhawan, Mumbai
PAN/GIR No. AABCP9397F		
(Applicant)		Respondent)

Assessee by	Shri Ajay R. Singh
Revenue by	Ms. Madhura M. Nayak Sr. DR

Date of Hearing	08.05.2025
Date of Pronouncement	11.06.2025

आदेश / ORDER

**PER SANDEEP GOSAIN, JM:**

The present appeal has been filed by the assessee challenging the impugned order 03.10.2023 passed u/s 250 of the Income Tax Act, 1961 ('the Act'), by the National Faceless Appeal Centre, Delhi (NFAC) for the assessment year 2014-15.

2. At the very outset I noticed that there is a delay of 445days in filing the present appeal by the assessee. In this regard Ld. AR has filed an application for seeking condonation of delay in filing the appeal on the basis of reasons mentioned in the application that all the old staff

of the assessee had left the office and the director is senior citizen, aged around 70 years and had lot of health issues and is also not tech savvy, therefore could not comply with the notices. It was submitted that because old age and not being tech savvy, the assessee had not checked the mail for a long time. However just before few days the assessee had seen the ex-parte order u/s 271AAB for the same year, therefore came to know about the ex-parte order passed u/s 250 of the Act.

3. On the other hand Ld. DR refuted the contents contained in the application and requested for dismissal of the same.

4. After having heard the counsel for both the parties on this application for seeking condonation of delay and considering the entire factual position as explained before us and also keeping in view the principles laid down by Hon'ble Supreme Court in the case of ***Land Acquisition Collector Vs MST Katiji and others 1987 AIR 1353 Supreme Court***, wherein it has been held that where substantial justice is pitted against technicalities of non deliberate delay, then in that eventuality substantial justice is to be preferred. In our view the principals of advancing substantial justice is of prime importance. Hence considering the explanation put forth by the

Assessee by justifiably and properly explaining the delay which occurred in filing the appeal and construing the expression "sufficient cause" liberally I am inclined to condone the delay in filing the appeal before us. Therefore I condone the delay and admit the appeal to be heard on merits.

5. At the very outset, I noticed that assessee was *ex-parte* before Ld. CIT(A). In this regard Ld. AR explained the circumstances before the bench that there was '*sufficient cause*' which prevented the assessee to represent properly before Ld. CIT(A). On the other hand DR relied upon the orders passed by the revenue authorities.

6. Be that as it may, without going into the merits of the issues raised by the assessee and considering the fact that there was reasonable cause, because of which assessee could not put effective representation before Ld. CIT(A). Hence the Bench is of the view that one more opportunity be given to the assessee to represent his case before Ld. CIT(A). Therefore considering the overall circumstances of the present case, I deem it proper to restore the matter back to the file of Ld. CIT(A) for deciding the appeal afresh by providing one more opportunity to the assessee. Since there was non cooperation on behalf of the assessee during the proceedings before the revenue authorities therefore a cost of Rs. 2,000/- is imposed upon the assessee which

shall be deposited in the Prime Minister Relief Fund and a copy of the receipt shall be placed on file before AO within 30 days from the date of receipt of this order. The assessee shall not seek any adjournment on frivolous grounds and shall remain cooperative during the course of proceedings.

7. Before parting, I make it clear that our decision to restore the matter back to the file of the Ld. CIT(A) shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by the Ld. CIT(A) independently in accordance with law.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 11.06.2025.

**Sd/-**  
**(SANDEEP GOSAIN)**  
**JUDICIAL MEMBER**

Mumbai, Dated 11/06/2025

KRK, PS

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

1.

उप/सहायक पंजीकार ( Asst. Registrar)  
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai