

| आयकर अपीलीय अधिकरण न्यायापीठ, मुंबई |
IN THE INCOME TAX APPELLATE TRIBUNAL
"F" BENCH, MUMBAI

BEFORE SHRI SAKTIJIT DEY, HON'BLE VICE PRESIDENT
&
SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER

I.T.A. No. 3786/Mum/2025
Assessment Year: 2020-21

Vichita Traders E98, APMC Market Onion and Potato Market Turbhe, Vashi Navi Mumbai - 400705 [PAN: AAQFV8305B]	Vs	Income Tax Officer, Ward - 28(3)(1), Mumbai
अपीलर्षी/ (Appellant)		प्रत्यर्षी/ (Respondent)

Assessee by :	Shri Aditya Ramchandran, A/R
Revenue by :	Ms. Kavitha Kaushik, Sr. D/R

सुनवाई की तारीख/Date of Hearing : 30/07/2025
घोषणा की तारीख /Date of Pronouncement: 30/07/2025

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

This appeal by the assessee is preferred against the order dated 26/12/2024 by NFAC, Delhi, [hereinafter the 'ld. CIT(A)'] pertaining to AY 2020-21.

2. The sum and substance of the grievance of the assessee is that the ld. CIT(A) dismissed the appeal and confirmed the addition of Rs. 54,53,390/- as the appeal filed before him was barred by limitation.

3. The appeal is barred by limitation by 89 days. The assessee has requested for the condonation of delay by filing the application supported by an affidavit.

4. We have carefully considered the contents of the affidavit. We are convinced that the assessee was prevented by reasonable and sufficient cause for not filing the appeal on time. The delay is condoned.

5. Having heard the rival submissions, we have carefully perused the orders of the Id. CIT(A). We find that the appeal before the Id. CIT(A) was barred by limitation by 154 days. The assessee could not attend the appellate proceedings as the assessee did not receive the notice. Be that as it may, in the interest of justice and fairplay, we remit the matter back to the file of the Id. CIT(A). The assessee is directed to attend the appellate proceedings and justify the cause for delay in filing the appeal. The Id. CIT(A) is directed to consider the cause for delay and decide the appeal afresh after affording reasonable and adequate opportunity of being heard to assessee.

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

Order pronounced in the Court on 30th July, 2025 at Mumbai.

Sd/-

**(SAKTIJIT DEY)
VICE PRESIDENT**

Sd/-

**(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER**

Mumbai, Dated 30/07/2025

30/7/25

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

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

आदेशानुसार/ BY ORDER
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Mumbai