

IN THE INCOME TAX APPELLATE TRIBUNAL
“H(SMC)” BENCH, MUMBAI
BEFORE SMT. BEENA PILLAI (JUDICIAL MEMBER)
AND
SHRI GIRISH AGRAWAL (ACCOUNTANT MEMBER)

I.T.A. No. 2514/Mum/2025
Assessment Year: 2011-12

Katran Real Private Limited 4 th Floor, Eros Theatre Building, J T Road, Churchgate, Mumbai-400020 PAN: AAECK009J (Appellant)	Vs.	ITO 1 (2)(3), Mumbai Aaykar Bhavan, Maharshi Karve Road, Mumbai- 400020 (Respondent)
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Appellant by	Shri Akhilesh Deshmukh
Respondent by	Shri Ajay Chandra, CIT D.R.

Date of Hearing	08.07.2025
Date of Pronouncement	30.07.2025

ORDER

Per: Smt. Beena Pillai, J.M.:

The present appeal filed by the assessee arises out of order dated 15/05/2024 passed by NFAC, Delhi for assessment year 2011-12.

2. At the outset Ld.AR submitted that the present appeal is filed by the assessee before this *Tribunal* with a delay of 271 days. He submitted that no notice was issued to the assessee by

the NFAC and thus the assessee was not aware about the proceedings. He submitted that the communication sent from NFAC was never received on the email Id mentioned in form No. 35 or through any other means and therefore the order passed by the Ld.CIT(A) was without any representation on behalf of the assessee.

2.1 The Ld.AR submitted that the assessee was therefore not aware of the impugned order passed thereby causing the delay.

2.2 On the contrary the Ld.DR could not controvert the submission of the assessee however submitted that the delay should not be condone.

We have perused the submission advanced by both the sides in light of the record placed before us.

3. In our opinion, the assessee made out a reasonable cause for the delay that caused in filing the present appeal before this Tribunal. Nothing to establish anything contrary has been filed by the revenue before this Tribunal. Thus there is 'sufficient cause' for condoning the delay as observed by Hon'ble Supreme Court in case of Collector Land Acquisition Vs. Mst. Katiji & Ors., reported in (1987) 167 ITR 471 in support of his contentions.

3.1 We place reliance on following observations by Hon'ble Supreme Court in case of Collector Land Acquisition Vs. Mst. Katiji & Ors., reported in (1987) 167 ITR 471 wherein, Hon'ble Court observed as under:-

"The Legislature has conferred the power to condone delay by enacting section 51 of the Limitation Act of 1963 in order to enable the courts to do substantial justice to parties by disposing of matters on de merits". The expression "sufficient cause employed by the Legislature is adequately elastic to

enable the courts to apply the law in a meaningful manner which subserves the ends of justice that being the life-purpose of the existence of the institution of courts. It is common knowledge that this court has been making a justifiably liberal approach in matters instituted in this court. But the message does not appear to have percolated down to all the other courts in the hierarchy.

And such a liberal approach is adopted on principle as it is realized that:

1. Ordinarily, a litigant does not stand to benefit by lodging an appeal late.

2. Refusing to condone delay can result in a meritorious matter being thrown out at the very threshold and cause of justice being defeated. As against this, when delay is condoned, the highest that can happen is that a cause would be decided on merits after hearing the parties.

.....1.Any appeal or any application, other than an application under any of the provisions of Order XXI of the Code of Civil Procedure, 1908, may be admitted after the prescribed period if the appellant or the applicant satisfies the court that he had sufficient cause for not preferring the appeal or making the application within such period."

3.2 Considering the submissions by both sides and respectfully following the observation by Hon'ble Supreme Court, we find it fit to condone the about 31 days delay caused in filing the present appeal as it is not attributable to the assessee.

Accordingly delay in filing both the present appeals before this Tribunal stands condoned.

4. On merits it is noted that Ld.CIT(A) didn't give sufficient opportunity of being heard to the assessee in the interest of the justice we remit this issue back to the Ld.CIT(A) with a direction to pass detailed order on merits. Needless to say that proper opportunity of being heard must be granted to the assessee in accordance's with law. The assessee has also directed to furnished all relevant documents/evidences in support of its

claim. Accordingly the ground raised by the assessee stands partly allowed for statistical purposes.

In the result the appeals filed by the assessee stands Partly allowed for statistical purposes.

Order pronounced in the open court on 30/07/2025

Sd/-

**(GIRISH AGRAWAL)
Accountant Member**

Sd/-

**(BEENA PILLAI)
Judicial Member**

Mumbai:

Dated: 30/07/2025

Disha Raut, Stenographer

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

By order

(Asstt.Registrar)
ITAT, Mumbai