

**IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH, MUMBAI
BEFORE SHRI SAKTIJIT DEY, VP AND
SHRI GIRISH AGRAWAL, AM**

ITA No.4269/Mum/2025
(Assessment Year: 2019-20)

Sanofi India Ltd., CTS No.117-B, Sanofi House, L&T Business Park, Saki Vihar Road, Powa, Mumbai-400072	Vs.	Asst. Director of Income Tax, CPC Circle 3(1)(1), Aaykar Bhawan, Mumbai
(Appellant)	:	(Respondent)
PAN NO. AAACH 2736F		

Appellant by	:	Shri J.D. Mistri,
Respondent by	:	Shri Rajesh Kumar Yadav, (CIT- DR)
(Appellant)		(Respondent)

Date of Hearing	:	12.08.2025
Date of Pronouncement	:	28.08.2025

ORDER

Per Saktijit Dey, VP:

This is an appeal by the assessee against order dated 30.04.2025 passed by learned Additional Commissioner of Income Tax (Appeals), Delhi for Assessment Year (AY) 2019-20.

2. The grievance of the assessee is against dismissal of its appeal in limine without condoning delay.

3. Briefly the facts are, the assessee is a resident corporate entity. While processing the return of income filed by the assessee for the assessment year under dispute, the Centralized Processing Centre (CPC) made certain adjustments to the returned income resulting in enhancement of income. Against the intimation issued

u/s. 143(1) of the Act dated 15.09.2020, the assessee filed an appeal on 03.11.2021 before the First Appellate Authority. Stating that the appeal was filed with a delay of 385 days and the assessee did not advance any satisfactory reason for delay in filing the appeal, learned First Appellate Authority dismissed the appeal in limine without condoning delay

4. We have heard Shri J.D. Mistri, learned Senior counsel appearing for the assessee and learned CIT(DR). As could be seen from the chronology of dates and events mentioned above, the intimation u/s. 143(1) of the Act was issued on 15.09.2020, whereas the assessee filed the appeal on 03.11.2021. However, the period between the date of issuance of intimation and the date of filing of appeal by the assessee was under the spell of unprecedented situation arising due to COVID-19 pandemic. Because of the prevailing situation not only common man but litigants were facing lot of difficulties in day-to-day activities, which even affected filing of petitions/applications etc. within the period of limitation. As a result, the Hon'ble Supreme Court took *suo-motu* cognizance of the difficulties faced by the litigants and in order dated 10.01.2022 directed that the period from 15.03.2020 till 28.02.2022 shall stand excluded for the purpose of limitation as may be prescribed in general or special laws in respect of all judicial or quasi-judicial proceedings. The impugned order passed by learned First Appellate Authority is in complete disregard to the aforesaid directions of the Hon'ble Supreme Court.

5. In view of aforesaid, we have no hesitation in setting aside the impugned order of learned First Appellate Authority and restoring the matter back to his file with a

direction to decide the appeal on merits after providing due and reasonable opportunity of being heard to the assessee.

6. In the result, appeal is allowed for statistical purpose.

Order pronounced in the open court on 28/08/2025.

Sd/-
(Girish Agrawal)
Accountant Member

Sd/-
(Saktijit Dey)
Vice President

Mumbai; Dated : 28 /08/2025

Aks/-

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT - concerned
5. DR, ITAT, Mumbai
6. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai