

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

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER  
&  
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER**

**ITA No.3963/Mum/2025  
(Assessment Year :2017-18)  
ITA No.3984/Mum/2025  
(Assessment Year :2013-14)  
&  
ITA No.4005/Mum/2025  
(Assessment Year :2016-17)**

Horizontal Ventures Private Limited DB House, Yashodham Gen A.K. Vaidya Marg Goregaon East Mumbai – 400 063	Vs.	DCIT, Circle 5(1)(2), Mumbai
<b>PAN/GIR No.AABCE8158R</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Ms. Simran Dhawan
Revenue by	Shri Ritesh Misra, CIT DR
<b>Date of Hearing</b>	<b>11/08/2025</b>
<b>Date of Pronouncement</b>	<b>29/08/2025</b>

**आदेश / O R D E R**

**PER AMIT SHUKLA (J.M):**

The aforesaid appeals have been filed by the assessee against order dated 13/06/2024 passed by Id. CIT(A)-50, Mumbai for the quantum of assessment passed u/s.143(3) for the A.Y.2017-18, 2013-14 & 2016-17.

2. At the outset, it has been stated that appeals filed by the assessee are time barred by 295 days. In support, assessee has filed petition for condonation of delay alongwith Affidavit which reads as under:-



महाराष्ट्र MAHARASHTRA

2025

DX 993840

प्रमाण मुद्रांक कार्यालय, मुंबई  
प.नु.वि.नं. ८००००९०  
27 MAY 2025  
सक्षम अधिकारी C

श्रीम. एस. एस. घव्हाड

**AFFIDAVIT FOR CONDONATION OF DELAY IN FILING APPEAL  
BEFORE THE HON'BLE INCOME TAX APPELLATE TRIBUNAL AT MUMBAI**

I, Hifzurrehman Abdullah Kadiwal, the director of M/s Horizontal Ventures Private Limited, holder of PAN AABCE8158R and office at DB House, Gen A.K. Vaidya Marg, Goregaon East, Mumbai - 400 063, Maharashtra, India do hereby solemnly affirm and state as under:

1. That for the assessment year 2017-18, the Ld. Commissioner of Income Tax (Appeals)-50, Mumbai had passed the appellate order dated 13.06.2024, which was uploaded by the Ld. Commissioner of Income Tax (Appeals)-50 Mumbai, on the same date.
2. That on account of an inadvertent oversight, the appellant company failed to take notice of the notices issued and uploading of the appellate order by the Ld. Commissioner of Income Tax (Appeals)-50, Mumbai, thus remaining unaware of the compliance before him as also the filing of appeal consequent to the said order.

3. That the concerned individual looking into the said matter who had access to the e-mail id on which notices and orders were sent to, left the organization and inadvertently did not inform about the pending compliances in this case to anyone else in the organisation.
4. That none the said notices and the Order were served in physical form or in person or by post even as it was not a case of a Faceless Appeal.
5. That the appellant company became recently aware of existence of the said order passed by the Ld. Commissioner of Income Tax (Appeals)-50, Mumbai, when the appellant company was preparing for the mandatory SEBI compliance report.
6. That the time limit for filing appeal before the Hon'ble Income Tax Appellate Tribunal, Mumbai expired on 12.08.2024 and therefore there is delay in filing the appeal before the Hon'ble Income Tax Appellate Tribunal, Mumbai of about 295 days.
7. That the delay in filing appeal is not intentional. As explained, there is sufficient cause for the delay. There is no gross negligence on the part of the appellant. The cause is not vitiated by malafides. There was a bonafide oversight on the part of the appellant in not accessing the appellate order on time. The appellant has not been lackadaisical in any manner. The delay occurred on account of reasons beyond control and hence appellant may not be allowed to suffer on account of said unintentional and honest delay. It is well settled by various judicial pronouncements that substantial justice shall prevail over technical considerations. The cause of substantial justice being paramount and pivotal Courts are inclined to adopt a liberal, pragmatic and justice-oriented approach, while considering the applications for condonation of delay.
8. That the delay in filing the appeal by about 295 days may please be condoned. The appellant requests the Hon'ble Income Tax Appellate Tribunal, Mumbai to admit the appeal for adjudication on merits, in the interest of justice. The appellant has a **strong and meritorious case**, and if the delay is not condoned, it would result in grave injury and undue



3. In view of the aforesaid facts and circumstances mentioned, we find that there was a reasonable cause in belatedly filing the appeal before the Tribunal and therefore, the delay of 295 days is condoned.

4. At the outset, it has been pointed out by the assessee as well as ld. DR that the ld. CIT(A) has passed an *ex parte* order.

5. From the perusal of the order, it is seen that six opportunities were given and notices were sent through e-mail. However, it has been stated that the concerned individual who was looking after the matter who had an access to the e-mail on which notices and orders were sent had left the organisation and did not inform about the pending compliances in this case to anyone else in the organisation and thus, the company was not aware of any such notices were sent through e-mail. In view of the aforesaid facts and in the interest of justice, all these appeals are set aside to the file of the ld. CIT(A) to be decided afresh and in accordance with the law after giving due opportunity of hearing to the assessee. The assessee is also directed to comply with the notices and substantiate its case.

**6. In the result, all the three appeals of the assessee are allowed for statistical purposes.**

Order pronounced on 29<sup>th</sup> August, 2025.

**Sd/-  
(ARUN KHODPIA)  
ACCOUNTANT MEMBER**

Mumbai; Dated 29/08/2025  
KARUNA, sr.ps

**Sd/-  
(AMIT SHUKLA)  
JUDICIAL MEMBER**

**Copy of the Order forwarded to :**

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

//True Copy//

BY ORDER,

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