

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "F", MUMBAI

BEFORE SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER AND
SHRI ANIKESH BANERJEE, JUDICIAL MEMBER

ITA No.4660/Mum/2025
(Assessment Year: 2015-16)

Sanjay Kaushalendra Jha Building No.03, Flat No.201, Tulsidham Trinity CHS Ltd, Thane West, Thane-400 610 PAN: AGDPJ8743Q	vs	Income-tax Officer, Ward-4(4), Thane, Qureshi Mansion, Gokhale Road, Thane
APPELLANT		RESPONDENT

Assessee by : Ms. Riddhisha Jain (virtually present)
Respondent by : Ms. Kavitha Kaushik (SR DR)

Date of hearing : 01/09/2025
Date of pronouncement : 04/09/2025

ORDER

Per Anikesh Banerjee (JM):

The instant appeal of the assessee filed against the order of the National Faceless Appeal Centre (NFAC), Delhi [for brevity, 'Ld.CIT(A)'] passed under section 250 of the Income-tax Act, 1961 (in shot, 'the Act') for the Assessment Year 2015-16, date of order 27/06/2025. The impugned order emanated from the order of the Assessment Unit, Income-tax Department (in shot, "the AO"), passed under section 147 r.w.s. 144B of the Act, date of order 28/12/2024.

2. We heard the rival submissions and considered the documents available on the record. The Ld.AR argued that the assessee's case was reopened under section 148 of the Act. Finally, the addition was made amount to Rs.40,85,120/- related to profit earned from 'Long Term Capital Gain' (in short, LTCG). The aggrieved assessee filed appeal before the Ld.CIT(A) with a delay of 138 days. The Ld.AR stated that the reason for delay was duly explain before the Ld.CIT(A). But, on the ground of limitation, the appellate order was passed exparte. The assessee was not allowed reasonable opportunity to submit the evidence before the 1st appellate authority.

3. The Ld. DR argued and stands in favour of the orders of the revenue authorities.

4. In our considered view, we find that the Ld. CIT(A) has passed the order after considering the grounds raised by the assessee. However, it is evident that reasonable opportunity was not afforded to the assessee to place on record the necessary evidence before the Ld. CIT(A).

Accordingly, we deem it fit to restore the matter to the file of the Ld. CIT(A) for reconsideration, with specific direction to examine the issue of delay of 139 days in filing the appeal before the first appellate authority. The assessee is directed to furnish a proper explanation for the delay, and the Ld. CIT(A) is directed to consider such explanation with due leniency.

The Ld. CIT(A) shall further consider all documentary evidence and submissions to be filed by the assessee and adjudicate the matter afresh in accordance with law after affording a reasonable opportunity of being heard. We make it clear that we have not expressed any opinion on the merits of the case, so as not to cause

prejudice in the proceedings before the appellate authority. It is further directed that the assessee shall diligently cooperate in the set-aside proceedings to facilitate expeditious disposal of the appeal.

Accordingly, the matter is restored to the file of the Ld. CIT(A) for fresh adjudication.

5. In the result, the appeal of the assessee bearing **ITA No.4660/Mum/2025** is allowed for statistical purpose.

Order pronounced in the open court on 04th day of September 2025.

Sd/-

(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Mumbai, दिनांक/Dated: 04/09/2025
Pavanan

sd/-

(ANIKESH BANERJEE)
JUDICIAL MEMBER

Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकर आयुक्त CIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,
JODHPUR
5. गार्ड फाइल/Guard file.

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BY ORDER,

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