

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"A" BENCH MUMBAI**

**BEFORE HON'BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &  
SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER**

**ITA No. 3201/Mum/2025  
(Assessment Year: 2012-13)**

Mamta Pathak 404, 4 <sup>th</sup> Floor, Shivam Apt, Mohanji Sunderji Rd No. 9 Raghunath Nagar, Thane 400604	Vs.	ITO, Ward 1(2) 6 <sup>th</sup> Floor, Ashar IT Park, Wagale Estate, Thane 400604
PAN/GIR No. ALCPP3684Q		
(Applicant)		(Respondent)
Assessee by	Shri Tanmay Phadke	
Revenue by	Shri Surendra Mohan, Sr. DR	
Date of Hearing	20.08.2025	
Date of Pronouncement	01.09.2025	

आदेश / ORDER

**PER SANDEEP GOSAIN, JM:**

The present appeal has been filed by the assessee challenging the impugned order 07.03.2025 passed u/s 250 of the Income Tax Act, 1961 ('the Act'), by the National Faceless Appeal Centre / CIT(A), Mumbai for the assessment year 2012-13.

2. At the very outset, we noticed that the appeal filed by the assessee before Ld. CIT(A) was delayed by 360 days. Since the

assessee could not appear before Ld. CIT(A), therefore the appeal was dismissed by not condoning the delay.

3. Ld. AR submitted that since the order of assessment was not served on the assessee and she came to know only on 27/01/2023. Therefore, the same be considered as the date of receipt of the order for the purpose of computation of limitaiotn. However, in this regard the assessee could not submit details or explanation, as to how there was delay in service of assessment order, which was passed in ITBA.

4. Be that as it may, without going into the merits of the issues raised by the assessee we are of the view that since the assessee could not put effective representation before Ld. CIT(A). Therefore one more opportunity be given to the assessee to represent his case before Ld. CIT(A). Hence, considering the overall circumstances of the present case, we deem it proper to restore the matter back to the file of Ld. CIT(A) for deciding the appeal afresh on merits by providing one more opportunity to the assessee. The assessee shall not seek any adjournment on frivolous grounds and shall remain cooperative during the course of proceedings.

4. Before parting, we make it clear that our decision to restore the matter back to the file of the Ld. CIT(A) shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by the Ld. CIT(A) independently in accordance with law.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 01.09.2025.

**Sd/-**  
**(OM PRAKASH KANT)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(SANDEEP GOSAIN)**  
**JUDICIAL MEMBER**

Mumbai, Dated 01/09/2025

KRK, PS

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

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

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

1.

उप/सहायक पंजीकार ( Asst. Registrar)  
आयकर अपीलीय अधिकरण, मुम्बई/ ITAT, Mumbai