

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

**BEFORE SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)
AND
SHRI RAJ KUMAR CHAUHAN (JUDICIAL MEMBER)**

**ITA No. 576/MUM/2025
Assessment Year: 2014-15**

Late Mrs. Madhuri Kirti Lapsia,
through Uday Lapsia Legal Heir
43, Bharat Tirth CHS, V N Purav
Marg, Chembur,
Mumbai-400071.

PAN NO. AAAPL 7290 D
Appellant

The Asst. CIT-27(2),
Vashi Navi Mumbai-400703.

Vs.

Respondent

Assessee by : Mr. M. Subramniam
Revenue by : Ms. Kavitha Kaushik, Sr. DR

Date of Hearing : 18/09/2025
Date of pronouncement : 22/09/2025

ORDER

PER OM PRAKASH KANT, AM

This appeal by the assessee is directed against order dated 10.10.2024 passed by the Ld. Commissioner of Income-tax (Appeals) – National Faceless Appeal Centre, Delhi [in short ‘the Ld. CIT(A)’] for assessment year 2014-15, raising following grounds:

- 1. On the facts and in the circumstances of the case and in law, the learned Commissioner of Income Tax (Appeals), erred in dismissing the appeal against the assessment order dated 23.12.2019 for AY2014-15 made on Late Mrs.Madhuri Kirti Lapasia (Legal heir Mr.Uday lapasiya).*



2. *On the facts and in the circumstances of the case and in law, the learned Commissioner of Income Tax (Appeals), erred in dismissing the appeal and there by upholding the additions aggregating to Rs.1,00,90,686/- as per the assessment order dated 23.12.2019 for AY2014-15*

2. At the outset, the Ld. counsel for the assessee submitted that there is a delay of 50 days in filing the appeal. He referred to the copy of the application for condonation of the delay and the affidavit filed by the assessee. He submitted that the assessee stands demised and being represented by legal heir. The Ld. counsel submitted that the delay if any is on account of reason that the legal heir of the assessee did not get any physical copy of impugned order and had no knowledge about order of the Ld. CIT(A) till 14.01.2025. The Ld. counsel submitted that order was sent on e-mail ID *taxation@unkhona.com* to which the legal heir had no access and the copy transmitted to the e-mail address mentioned in the Form No. 35, was tagged carbon copy(CC) and the same landed in spam and went un-noticed. The order of the Ld. CIT(A) was downloaded by the tax consultant while viewing the tax portal of the assessee's legal heir and immediately thereafter same was downloaded on 14/01/2025 and appeal was filed on 27/01/2025. The Ld. counsel submitted that the assessee was prevented by way 'sufficient cause' and therefore, the delay in filing the appeal might be condoned.

3. On the contrary, the Ld. Departmental Representative (DR) objected for condonation of delay.



4. We have heard rival submissions of the parties and perused the relevant materials on record. The short issue that arises for consideration is whether the delay in filing the present appeal occasioned on account of forwarding of the e-mail to address other than the address notified in Form No. 35, constitutes sufficient cause within the merit of section 5 of Limitation Act, 1963 read with provisions of the Income-tax Act, 1961.

4.1 It is a well-settled principle of law that the expression “sufficient cause” should receive a liberal construction, so as to advance the cause of substantial justice. The Hon’ble Supreme Court in *Collector, Land Acquisition v. Mst. Katiji* (1987) 167 ITR 471 (SC) has enunciated that when substantial justice and technical considerations are in conflict, the cause of substantial justice must prevail, for no party can be permitted to claim a vested right in the perpetuation of injustice merely by reason of a non-deliberate delay.

4.2 In the case before us, the assessee has explained that the delay in filing of appeal happened due to (i) non-receipt/service of the physical copy of the order; (ii) forwarding of order on the e-mail ID other than the ID which was provided in Form No. 35, (iii) The legal heir of the deceased assessee had no access to the income-tax portal. The explanation so furnished is consistent, duly supported by an affidavit, and does not disclose any element of malafides or



culpable negligence. On the contrary, it manifests bonafide conduct on the part of the assessee.

4.3 In view of the foregoing, we are satisfied that the assessee was prevented by sufficient cause from filing the appeal within the prescribed time. Accordingly, the delay of 50 days in filing the appeal stands condoned, and the appeal is admitted for adjudication on merits.

5. We have heard rival submission of the parties and perused the relevant material on the merit of the issue raised on the grounds. We find that despite numerous notices issued by the Ld. CIT(A) as mentioned in para 1.1 of the impugned order, no compliance was made on the part of the assessee. On behalf of the assessee it was explained that due to service of the notices on the e-mail ID other than ID mentioned in the form No. 35, the legal heir of assessee could not represent before the Ld. CIT(A). The Ld. counsel submitted that assessee is willing to appear before the Ld. CIT(A) and file the submission in respect of grounds raised. Accordingly, in the interest of substantial justice, we feel it appropriate to set aside the order of the Ld. CIT(A) and restore the matter back to him for deciding afresh after taking into consideration submission of the assessee. The assessee is at liberty to raise any additional ground if so required.



6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 22/09/2025.

**Sd/-
(RAJ KUMAR CHAUHAN)
JUDICIAL MEMBER**

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

Mumbai;
Dated: 22/09/2025
Rahul Sharma, Sr. P.S.

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,
(Assistant Registrar)
ITAT, Mumbai