

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "D" BENCH : MUMBAI

BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER
AND
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER

| ITA No. | A.Y. | Appellant | Respondent |
|----------------|-------------|--|--|
| 1047/Mum/2025 | 2012-13 | M/s. Darwin Platform Holdings Limited, Wing-H, Unit No. 127, Ansa Industrial Estate, Saki Naka, Saki Vihar Road, Andheri (East), Mumbai-400072 | Deputy Commissioner of Income Tax, Circle-1(3)(1), Mumbai |
| 1048/Mum/2025 | 2013-14 | | |

| | |
|----------------|------------------------------|
| For Assessee : | None |
| For Revenue : | Shri Annavaram Kosuri, Sr.DR |

| | |
|-------------------------|------------|
| Date of Hearing : | 30-09-2025 |
| Date of Pronouncement : | 30-09-2025 |

ORDER

PER VIKRAM SINGH YADAV, A.M :

These are two appeals filed by the assessee against the respective order(s) of the Learned Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)’], dated 17-12-2024, pertaining to Assessment Years (AYs.) 2012-13 and 2013-14 respectively.

2. None appeared on behalf of the assessee nor was any adjournment application filed. From perusal of the record, it is noted that the matter in both the appeals have been adjourned from time to time and notices have been duly served on the assessee and inspite of that, there is no

compliance on the part of the assessee. It was accordingly decided that no useful purpose would be served in adjourning these matters any further and to decide the same based on material available on record.

3. At the outset, it is noted that both these appeals have been dismissed by the Ld.CIT(A) in *limine* on account of delay in filing of the appeals. In this regard, the assessee has challenged the said action of the Ld.CIT(A) as part of its grounds of appeal and has submitted that before dismissing the appeals, no opportunity has been provided by the Ld.CIT(A) to the assessee. It was accordingly prayed that both the matters may be remitted to the file(s) of the Ld.CIT(A) to allow the necessary opportunity to represent its case and file necessary submissions/documentation in support of its prayer for condonation of delay of the appeals as well as on the merits of the case.

4. The Ld. DR has been heard, who has not raised any specific objection where the matters in both the appeals are remitted to the file(s) of the Ld.CIT(A).

5. After hearing the Ld.DR and perusing the material available on record, we find that the appeals in both the cases have been dismissed by the Ld.CIT(A) on account of delay in filing the appeals. As per the Ld.CIT(A), the assessee has not filed formal petition(s), seeking condonation of delay along with affidavit(s) and supporting documentary evidences demonstrating sufficient cause for the delay in filing the appeals and thereafter, basis the material available on record, the Ld.CIT(A) has proceeded and dismissed both the appeals in *limine*. It is noted that though the assessee has stated the reasons for delay in filing the appeals as part of Form-35, however, it is also noted that no separate petition has

been filed, seeking condonation of delay along with affidavit and supporting documentation, demonstrating reasonable cause for the delay. It is equally relevant to note that before dismissing the appeals, the Ld.CIT(A) has not issued any specific show cause to the assessee. We, therefore, find that the assessee deserves one more opportunity wherein the assessee can explain the reasons for condonation of delay along with supporting documentary evidences to the satisfaction of the Ld.CIT(A). We, therefore, set aside both the appeals to the file of the Ld.CIT(A) to decide the same afresh along with condonation of delay, after allowing reasonable opportunity to the assessee.

6. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 30-09-2025

Sd/-
[RAHUL CHAUDHARY]
JUDICIAL MEMBER

Mumbai,
Dated: 30-09-2025

TNMM

Sd/-
[VIKRAM SINGH YADAV]
ACCOUNTANT MEMBER

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, ITAT, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar
I.T.A.T, Mumbai