

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "SMC", MUMBAI**

**SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER**

**ITA No.4866/M/2025  
Assessment Year: 2013-14**

<b>M/s. Ramavtar Investment &amp; Trading Company Pvt. Ltd.</b> 16B, 3 <sup>rd</sup> Floor, Raja Bahadur Mansion, 28, Samachar Marg, Fort, Mumbai-400023 <b>PAN: AABCR5419C</b>	Vs.	<b>ITO, Ward 1(3)(1), Mumbai</b> Aayakar Bhavan, Maharshi Karve Road, New Marine Lines, Churchgate, Mumbai-400020
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri Aditya Ramchandran, Ld. A.R.  
(Virtually present)

Revenue by : Shri Mahesh Shingate, Ld. Sr. DR  
(virtually present)

Date of Hearing : 16.09.2025

Date of Pronouncement : 30.09.2025

**O R D E R**

**Per : Narender Kumar Choudhry, Judicial Member:**

This appeal has been preferred by the Assessee against the order dated 27.05.2025, impugned herein, passed by the National Faceless Appeal Centre (NFAC)/Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) u/s. 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2013-14.

2. Considering the reasons stated by the Assessee for condonation of delay of 7 days in filing of the instant appeal, which is otherwise minuscule, the same is condoned.

**3.** In this case, the Assessing Officer (AO) vide order dated 30.03.2022 u/s 147 r.w.s. 144 of the Act, has made the addition of Rs.46,67,185/- u/s 69C of the Act, being unexplained expenditure.

**4.** The Assessee, being aggrieved, challenged the said assessment order by filing first appeal before the Ld. Commissioner, however, with a delay of approximately 725 days. The Assessee, before the Ld. Commissioner by filing form No.35 mentioned the following reason for occurring of delay in filing of appeal before the Ld. Commissioner, which reads as under:

*“The appellant Ramavtar Investment and Trading Co. Pvt. Ltd., having PAN: AABCR5419C is preferring an appeal before the National Faceless Appeal Centre (NFAC), u/s. 246A of Income Tax Act, 1961, against the Order passed u/s. 147 r.w.s 144 of Income Tax Act, 1961 by the Ward 1(3)1, Mumbai, dated 30/03/2022 where the AO has made additions of Rs. 46,67, 185/- and the same has not been decided on merits. The time for fling of the appeal before the National Faceless Appeal Centre (NFAC) has expired on 30.04.2022. However, the reason of delay is because the Ld. AO passed the order u/s 147 r.w.s. 144 of the Income Tax Act 1961 quoting wrong PAN: AAACR7540K (which was never used by the appellant). The appellant has fled revision request on the basis of advice received from some senior counsel. However, on revisiting the issue and upon the recommendation of another legal advisor the appellant has decided to withdraw the said revision application and decided to file appeal against the impugned Order with your honors. The appellant hereby makes an application u/s 249(3) of Income Tax Act, 1961, requesting your honors to kindly condone the delay in fling the appeal against the order passed by the AO u/s. 147 r.w.s 144 of Income Tax Act, 1961. The appellant prays that the delay of days may be condoned and the appeal may be admitted for disposal on merits. The appellant also prays that as regards the merits of the case are concerned, the appellant has a very strong case. The appellant prays that an opportunity may be given to the appellant.”*

**5.** Though the Ld. Commissioner considered the reasons stated by the Assessee for condonation of delay, however, not being satisfied with the same, ultimately declined to condone the delay.

**6.** The Assessee before this Court has stated that the Assessee has also faced the proceedings before the National Company Law Tribunal, Mumbai Bench in CP(IB)No.1024 of 2022 in which the order dated 25.04.2023 has been passed for announcement of corporate insolvency resolution process. Further, the AO has passed the assessment order by quoting PAN No.AAACR7540K which is a wrong PAN number, as the same was never used by the Assessee and therefore the Assessee filed revision application on the basis of advice received from some senior counsel, however, on being advised by subsequent senior counsel, decided to withdraw the said revision application and consequently filed the appropriate proceedings in the form of first appeal before the Ld. Commissioner.

**7.** Therefore, the Ld. A.R. prayed that the leniency may be given and the delay may be condoned and appropriate direction be issued to the Ld. Commissioner for deciding the case on merit.

**8.** On the contrary, the Ld. D.R. refuted the claim of the Assessee.

**9.** Having considered the submissions of the parties and the relevant material available on record, this Court observed that the Assessee though mentioned the reasons for condonation of delay in the form no.35, however, has not made any respective application along with any document in support of condonation of delay. Thus, in the interest of justice, fair play and for just and proper decision of the case, this Court deem it appropriate to remand the case to the file of the Ld. Commissioner for decision afresh on the limitation and/or condonation of delay, suffice to say by considering the respective application along with affidavit and the documents to be filed by the Assessee, as the Assessee undertakes to file. Suffice to

say, the Ld. Commissioner shall afford reasonable opportunity of being heard to the Assessee.

**10.** It is clarified that in case of subsequent default, the Assessee shall not be entitled for any leniency. Further, the Ld. Commissioner on condoning the delay, shall decide the appeal on merit.

**11.** In the result, the appeal filed by the Assessee is allowed for statistical purposes.

**Order pronounced in the open court on 30.09.2025.**

**Sd/-  
(NARENDER KUMAR CHOUDHRY)  
JUDICIAL MEMBER**

\* Kishore, Sr. PS

Copy to: The Appellant  
The Respondent  
The CIT, Concerned, Mumbai  
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.