

**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. 4898/MUM/2025(A.Y: 2013-14)**

**Jehangir Salim Abdulla**

**Vs. ITO Ward 24(2)(1)**

B/2 Manju Bunglow Co-Op Hsg  
Society, Cross Road No. 3,  
Lokhandwala Complex, Andheri  
(W), Mumbai-400 053

618, Piramal Chamber,  
Lalbaug, Parel,  
Mumbai-400 012

**PAN: ARGPA2578J**

**(Appellant)**

**(Respondent)**

<b>Assessee Represented by</b>	<b>:</b>	<b>Shri Shashank Mehta, Ld. AR</b>
<b>Department Represented by</b>	<b>:</b>	<b>Ms. Kavita Kaushik (Sr. DR.)</b>
<b>Date of conclusion of Hearing</b>	<b>:</b>	<b>16.09.2025</b>
<b>Date of Pronouncement</b>	<b>:</b>	<b>29.09.2025</b>

**ORDER**

**PER RAJ KUMAR CHAUHAN (J.M.):**

1. This appeal is filed by the appellant/assessee against the order dated 29.07.2025 of National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as the “CIT(A)”], passed under section 250 of the Income Tax Act, 1961 [hereinafter referred to as “the Act”] for the A.Y. 2013-14, wherein the appeal of the assessee was dismissed by the Ld.



CIT(A) on the ground that the appeal was barred by limitation and the delay was not condoned.

2. The brief facts of the case are that on the basis of information received, the revenue issued a notice u/s 148 of the Act and in pursuant to the said notice as well as statutory notice u/s. 142(1) dated 15.11.2021 was issued, but the assessee did not file any return of income and did not comply the said notices. Thus, the assessment order u/s 144 r.w.s. 147 of the Act was passed and a sum of Rs. 5,17,50,000/- on account of purchase of immovable property was estimated as treated unexplained income of the assessee and the total income was assessed at Rs. 5,17,50,000/- and penalty proceedings has also been initiated.
3. Aggrieved by the order of AO, assessee preferred the appeal before Ld. Ld. CIT(A) who dismissed the appeal of the assessee on the ground that assessee has failed to explain the delay of about 5 months as the impugned order was passed on 31.03.2022 and served on 26.07.2022 and the appeal was filed on 15.09.2022 i.e. 168 days delay in filing the appeal. Therefore, Ld. CIT(A) did not find the grounds justified and sufficient cause for condonation of delay and has dismissed the appeal of the assessee.



4. Aggrieved by the said impugned order, the assessee is in appeal before us. The only grievance of the assessee is that the Ld. CIT(A) has erred in passing the impugned order and dismissed the appeal on the ground of delay and has refused to condone the delay and has confirmed the addition made without affording opportunity to the assessee.
5. We have heard Ld. AR and Ld. DR and examined the record. At the outset, Ld. AR submitted that the Ld. CIT(A) dismissed the appeal on the ground of delay in filing the appeal and did not consider the explanation given by the assessee. Ld. AR further submitted that Ld. CIT(A) has not given effective opportunity of hearing to the assessee and also the assessment order was passed ex-parte even though there was sufficient cause for condonation of delay by the AO. It is therefore submitted that the matter may be referred back to the Ld. CIT(A) where the assessee can move application alongwith affidavit for seeking relief.
6. The Ld. DR has relied upon the order of the Ld. CIT(A) stating that there was no sufficient cause for condonation of delay and the order passed by Ld. CIT(A) is legally perfect. Therefore, Ld. DR requested for dismissal of the appeal filed by the assessee.



7. We have considered the rival submissions and perused the record. We notice that since the assessee has failed to file an application for seeking condonation of delay either before the Ld. CIT(A) or before this Tribunal, hence the assessee needs to be given opportunity for seeking condonation of delay and for that purpose, the assessee has sought opportunity to file affidavit giving the detail reason for not appearance /compliance before the Ld. CIT(A). We are of the considered opinion that Ld. CIT(A) has not given effective opportunity of hearing to the assessee which is against the principle of natural justice. Section 250 sub section 2(a) of "the Act" which provides as under:

*“Section 250 (2) The following shall have the right to be heard at the hearing of the appeal: -*

*a. The appellant, either in person or by an authorised representative;”*

8. It is evident from the provision that the hearing to be given is not a formality but an effective hearing is sine qua non for the purpose of upholding the principal of natural justice. It is thus evident from the contents of the impugned order that no effective opportunity of hearing has been given by the Ld. CIT(A) while passing the impugned order.



9. For the above reasons, the impugned order of the Ld. CIT(A) is not sustainable and resulted miscarriage of justice. Accordingly, we set aside the impugned order and restore the case to the file of Ld. CIT(A) who shall dispose the same on merit after giving effective opportunity of hearing to the assessee. The appellant/assessee shall present its case before the Ld. CIT(A) within 60 days of this order for seeking condonation of delay for filing appeal before the Ld. CIT(A) by filing detailed affidavit which will be considered as per law.
10. In the result, appeal filed by the assessee is allowed for statistical purposes.

**Order pronounced in the open court on 29.09.2025**

Sd/-  
**(OM PRAKASH KANT)**  
**(ACCOUNTANT MEMBER)**  
Mumbai / Dated 29.09.2025  
*Dhananjay (Sr. PS)*

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

**Copy of the Order forwarded to:**

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.



**ITA No. 4898/Mum/2025**  
**Jehangir Salim Abdulla**

//True Copy//

BY ORDER

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