

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

BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER

AND

SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER

ITA No. 4794 4795 4796 4800 & 4801/MUM/2025

Assessment Year: 2011-12 to 2015-16

Vissanji A 1 Friends Co-operative Housing Society Limited 96, MMGS Road, Dadar (East), Mumbai 400014 PAN: (AAAAY2692L)	vs	Income Tax Officer, Ward 20(3)(1), Mumbai Piramal Chambers, Parel, Mumbai 400013
Appellant		Respondent

Present for:

Appellant by : Shri Vishwas Mehendale (Virtually), CA

Respondent by : Smt. Smitha V. Nair, Sr. DR

Date of Hearing : 06.11.2025

Date of Pronouncement : 19.11.2025

ORDER

PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:

Details of the captioned appeals filed by the assessee are tabulated below:

Sr. No.	ITA No.	Order of CIT(A)		Assessment order			Assessment year	Appeal by
		No.	Date	Passed by	Date	Passed u/s.		
1.	4794/Mum/2025	ITBA/APL/S/250/2024-25/1065931747(1)	22.06.2024	ADDL/JCI T (A)-2 Ludhiana	09.05.2013	143(1)	2011-12	Assessee
2.	4795/Mum/2025	ITBA/APL/S/250/2024-25/1065931986(1)	22.06.2024	ADDL/JCI T (A)-2 Ludhiana	07.02.2015	143(1)	2013-14	Assessee

3.	4796/Mum /2025	ITBA/APL/ S/250/202 4- 25/106593 0762 (1)	22.06.2024	ADDL/JCI T (A)-2 Ludhiana	20.05.2015	143(1)	2014- 15	Assessee
4.	4800/Mum /2025	ITBA/APL/ S/250/202 4- 25/106593 0340(1)	22.06.2024	ADDL/JCI T (A)-2 Ludhiana	15.07.2013	143(1)	2012- 13	Assessee
5.	4801/Mum /2025	ITBA/APL/ S/250/202 4-25/ 106593055 7(1)	22.06.2024	ADDL/JCI T (A)-2 Ludhiana	18.06.2016	143(1)	2015- 16	Assessee

2. Grounds taken by the assessee are reproduced as under:

ITA No. 4794/Mum/2025 AY 2011-12

“1. On the facts and the circumstances of the case and in law, the respected CIT (Appeals) was not justified on rejecting the Society’s appeal petition on the ground of delay in institution of appeal and thereby erred in upholding the income determined in processing of return u/s 143(1).

2. On the facts and the circumstances of the case and in law, the respected CIT (Appeals) erred in holding that delay in filing of Income Tax return is fatal for claiming deduction u/s. 80(P)(2)d citing the provisions of Section 80AC which are not applicable for the assessment year under consideration since effective from A.Y. 2018-19.

3. Without prejudice to the above grounds of Appeal, error in law has occurred in adjusting the returned income of the society by denying deduction claimed u/s. 80(P)(2)d in the course of processing the return of income under section 143(1) which can not be considered as prima facie adjustment falling within the scope of section 143(1)

4. On the facts and the circumstances of the case, error in law has occurred in not allowing credit of self assessment tax of Rs. 72,547/- paid by the society on 04-04-2013 for the assessment year under consideration.

5. The Appellant craves a leave to add alter and/or modify any of the grounds of the appeal on or before the date of hearing of appeal.”

ITA No. 4795, 4796 & 4801/Mum/2025 AY 2013-14 to 2015-16

“1. On the facts and the circumstances of the case and in law, the respected CIT (Appeals) was not justified on rejecting the Society’s appeal petition on the ground of delay in institution of appeal and thereby erred in upholding the income determined in processing of return u/s 143(1).

2. On the facts and the circumstances of the case and in law, the respected CIT (Appeals) erred in holding that delay in filing of Income Tax return is fatal for claiming deduction u/s. 80(P)(2)d citing the provisions of Section 80AC which are not applicable for the assessment year under consideration since effective from A.Y. 2018-19.

3 Without prejudice to the above grounds of Appeal, error in law has occurred in adjusting the returned income of the society by denying deduction claimed u/s. 80(P)(2)d in the course of processing the return of income under section 143(1) which can not be considered as prima facie adjustment falling within the scope of section 143(1)

4. The Appellant craves a leave to add alter and/or modify any of the grounds of the appeal on or before the date of hearing of appeal.”

ITA No. 4800/Mum/2025 AY 2012-13

“1. On the facts and the circumstances of the case and in law, the respected CIT (Appeals) was not justified on rejecting the Society’s appeal petition on the ground of delay in institution of appeal and thereby erred in upholding the income determined in processing of return u/s 143(1).

2. On the facts and the circumstances of the case and in law, the respected CIT (Appeals) erred in holding that delay in filing of Income Tax return is fatal for claiming deduction u/s. 80(P)(2)d citing the provisions of Section 80AC which are not applicable for the assessment year under consideration since effective from A.Y. 2018-19.

3. Without prejudice to the above grounds of Appeal, error in law has occurred in adjusting the returned income of the society by denying deduction claimed u/s. 80(P)(2)d in the course of processing the return of income under section 143(1) which can not be considered as prima facie adjustment falling within the scope of section 143(1)

4. On the facts and the circumstances of the case, error in law has occurred in not allowing credit of self assessment tax of Rs. 44,990/- paid by the society on 04-04-2013 for the assessment year under consideration.

5. The Appellant craves a leave to add alter and/or modify any of the grounds of the appeal on or before the date of hearing of appeal.”

2.1. Identical issues are raised in all the five appeals by the assessee accept for verification in the quantum of disallowance. Accordingly, all these appeals are taken up together for adjudication by passing this consolidated order. We take appeal for assessment year 2015-16 in ITA No.4801/Mum/2025 as the lead case to draw our facts. Our observations and findings in this appeal shall apply mutatis mutandis

to all the other four appeals. Submissions made by the assessee are same in the case of all the five appeals.

3. Pursuant to Ground No. 1 raised by the assessee, we refer to the order of Ld. CIT(A) whereby it is noted in para 2 that Form No. 35 filed by the assessee is after the time prescribed under the Act u/s. 249. Ld. CIT(A) noted that the order appealed against was served on the assessee on 20.06.2016. As per section 249(2), due date for filing of appeal was within 30 days i.e. till 20.07.2016 as intimation issued u/s. 143(1) is dated 18.06.2016. However, assessee filed its appeal only on 16.11.2023, that is after a period of seven years and one month. Ld. CIT(A) dealt with the explanation furnished by the assessee explaining the substantial delay in filing the said appeal. He referred to the provisions of Section 249(2) and Section 249(3) to note that under the said section, the delay may be condone and the appeal may be admitted only if assessee could successfully demonstrate that it had sufficient cause for not presenting the appeal within the period of 30 days. He elaborated on the meaning of "sufficient cause" for the purpose of considering the petition for condonation of delay with reference to several judicial precedents in this respect. He thus, concluded that assessee had not furnished any reasonable cause which prevented it from filing the appeal within the 30 days' time limit. Thus, on account of inordinate delay of more than 7 years and failure on the part of the assessee to furnish sufficient cause explaining such inordinate delay, Ld. CIT(A) did not condone the said delay. He thus, did not admit the appeal and rejected it, treating the appeal as dismissed.

3.1. Even though the appeal was not admitted and dismissed by the Ld. CIT(A), he proceeded to discuss on the facts of the case and

confirmed the disallowance made by the Ld. AO holding his action as correct by applying the provisions of Section 80AC of the Act.

4. In the above backdrop, we take note of the facts relevant to the assessee. Assessee is a cooperative housing society, registered under Maharashtra Co-operative Societies Act, 1960 with registration No. BOM/HSG/FN/8793. It filed its return of income for the year under consideration on 31.03.2016 reporting total income at Rs.4,86,670/- which included income from house property and income from other sources, mainly interest received. Assessee claimed deduction u/s. 80P(2)(d) of Rs. 1,54,008/- in respect of interest income. Return of the assessee was processed by Centralised Processing Centre of the Income Tax Department (CPC), Bengaluru for which intimation u/s. 143(1) was issued dated 16.08.2016. At Serial No.12 of the said intimation which mentions about deduction under Chapter VI-A under the column "as provided by tax payer in the return of income", the amount reflected is Rs.1,54,008/-. Against this, in the column "as computed u/s. 143(1)", it is mentioned as "0". Thus, the total income arrived at by CPC on processing of the return is at Rs. 5,03,380/- as against returned income of Rs. 3,49,370/-. This resulted into a net amount of tax payable of Rs. 60,853/- as mentioned in row at Serial No. 51 of the intimation. Thus, upon processing of this return, after disallowing the claim of deduction u/s. 80P(2)(d) of Rs.1,54,008/-, a demand of Rs. 60,850/- was raised. Assessee moved first appeal before the Ld. CIT(A) by filling Form No. 35 with delay of seven years and one months for which we have already narrated the facts in the above paragraphs.

5. Before us, Ld. Counsel for the assessee pointed out that there is a delay of 342 days in filing the present appeal before the Tribunal also. Assessee has placed on record, petition for condonation of delay on

notarised non-judicial stamp paper dated 08.07.2025. Another affidavit is placed on record which is also notarised dated 08.10.2025. We first referee to the affidavit dated 08.10.2025. From the perusal of the same, we note that explanation given for the delay in filing the appeal in para 6 mentions that its accountant Shri. Chandu Desai used to maintain the books of accounts and prepare the bills for maintenance charges. He used to look after filing the income tax returns and related issues. He has provided his email id datekrupa@gmail.com for receiving official communication addressed to the society. He had been with the society for almost 12 to 13 years. The said accountant did not inform about various notices issued by the department on the aforesaid email address accept once when the notice was issued in June, 2024 for which the reply was furnished on 24.06.2024. Thus, on an overall basis, assessee was unaware of communications from the department. The accountant left the job sometime in August, 2024 and as a replacement, new person was appointed sometime in September, 2024, who observed sometime in March, 2024 about the adverse orders passed in all the 5 years, for taking appropriate actions by the management. In this affidavit, assessee has furnished a table providing details in respect of assessment and appeals and the delay that was caused. The said table is reproduced for ready reference:

	2011-12	2012-13	2013-14	2014-15	2015-16
ROI-Due Dt	01/08/2011	31/08/2012	05/08/2013	31/07/2014	07/09/2015
ROI filed on	28/03/2013	28/03/2013	31/12/2014	31/12/2014	31/03/2016
Intimation dated	09/05/2013	15/07/2013	07/02/2015	20/05/2015	16/08/2016
S.80P Dedn on page	2	2	2	5	5
S.80P Dedn Amount	1,71,384	1,73,963	1,88,975	1,57,505	1,54,008
Total Income - Return	3,60,468	2,80,000	4,86,670	1,63,300	3,49,370
Assessed Income	5,31,850	4,53,960	6,75,641	3,20,801	5,03,380
Disallowance	1,71,384	1,73,963	1,88,975	1,57,505	1,54,008
1 st Appeal filed on	18/11/2023	18/11/2023	18/11/2023	16/11/2023	16/11/2023
Delay - 1 st Appeal	3815.	3748.	3176.	3072	2618
Written Submission filed on	09/06/2024	09/06/2024	09/06/2024	09/06/2024	09/06/2024
Appellate Order passed on	22/06/2024	22/06/2024	22/06/2024	22/06/2024	22/06/2024
2nd Appeal filed on	29/07/2015	29/07/2015	29/07/2015	29/07/2015	29/07/2025
Delay - 2 nd Appeal	342	342	342	342	342

5.1. From the aforesaid table, it is noted that in all the 5 years, assessee has filed the return after the prescribed due date of filing the return. Also, first appeal filed by the assessee in all the five years has inordinate delay of several years. Further, there is a delay of 342 days in all these 5 appeals while filing it before the Tribunal. Thus, at every stage, even though the assessee has taken the actions but has gone beyond the prescribed limitation. Also, we refer to the affidavit dated 08.07.2025 wherein in para 4, it is mentioned that the accountant who looked after the affairs of the assessee, discontinued his services since 2023. It is noted that in the affidavit dated 08.10.2025, it is mentioned that he left the job sometime in August, 2024. In para 8, assessee mentions that delay in filing of appeal is resulted from unusual circumstances beyond control and is not intentional and also, is on

account of bonafide reasons. However, there is no explanation with any cogent material to demonstrate the unusual circumstances which were beyond the control of the assessee which led to inordinate delay of several years in filing the first appeal before the Ld. CIT(A). On referring to Form No. 35 filed by the assessee in respect of appeal before the Ld. CIT(A), in Row No. 14, on the question "*whether there is delay in filing the appeal*" it is mentioned as "yes". The grounds for condonation of delay mentions at Serial No. 15 as "*society is handled by senior citizens who were unaware about the procedure of appeal with Ld. CIT(A)*". Thus in Form No. 35, assessee has expressed its ignorance on the law for taking appropriate action.

5.2. We reproduce contents of both the affidavits for ready reference:

A. "Affidavit dated 08.10.2025"

"Petition for Condonation of delay in filing the appeal"

1. *I have to state that I, Manshalal Manikchand Gajani aged 75 years, am the Secretary of Vissanji Co-Operative Housing Society Ltd. (hereinafter referred to as the he Society) and I am authorised to file the petition for condonation of delay as per the Managing Committee resolution date 12th April 2025.*

2. *I have to state that I, the above named petitioner, am well conversant with the facts stated below*

3. *I have to state that the society has 15 members and further, except one of age 50 years, all the others are above 68 years. The Society is registered under Maharashtra Co-Operative Societies Act, 1960 and its Reg. No is BOM/HSG/FN/8793. The elected managing committee members are all above 75 years, handling various functions of the society including its audit and other statutory compliances.*

4. *I have to state that the Society holds PANAAA AV26921 for the past many years and have filed IT Returns without fail, though sometimes belated.*

5. *Society has filed an appeal before Hon. Income tax Appellate Tribunal, Mumbai vide ITA No. 4794/Mum/2025 for AY 2011-12 (4800/Mum/2025 for AY-2012-13, 4795/Mum/2025 for AY-2013-14, 4796/Mum/2025 for AY-2014-15, 4801/Mum/2025 for AY-2015-16) against the disallowance of Deduction u/s 80P(2)(d) of the Income Tax Act, 1961 (hereinafter the "Act") by Hon. Addl/Jt. Commissioner of Income Tax-(A)-2, Ludhiana for not providing*

Sufficient Cause for the delay in filing the appeal and also by rejecting Society's claim for Deduction u/s 80P(2)(d) of the Act also on Merits.

6. The Income tax related issues such as filing of IT Returns used to be looked after by our accountant - Shri Chandu Desai, age 65 years (in the Fin Year 2010-11), who sued to maintain the books of accounts and also prepare bills for maintenance charges. He has been with us during the period of almost 12-13 years. He had provided his email "datekrupa@gmail.com for receiving official communication addressed to the society.

7. The history of communications from Income Tax Department shows that there are delays in filing the IT Returns. However, the same have been filed before getting time barred.

8. It may also be seen that after the Intimations u/s 143(1) of the Act were received, there was huge delay in filing the 1st Appeal before the Commissioner of Income tax. The delays are indeed huge as mentioned in the chart given below. But there cannot be any bad intention behind making these delays.

9. In fact, on perusal of the Intimations u/s 143(1) of the Act, read with the information extracted and stated in the Chart / Analysis given below, it appears that Income Tax Department has made grave mistakes too. In this connection I wish to draw the attention of Honourable Judges of ITAT, Mumbai to the fact that On the Intimations issued by CPC, Page Number 2 for Assessment Years 2011-12 to 2013-14 and Page numbers 5 for Assessment Years 2014-15 and 2015-16, there are two columns, one of which states the Society's Claim for Deduction u/s 80P(2)(d) of the Income Tax Act, 1961 and the parallel column states the amount approved/ calculated by the Department under section 143(1) of the Act. It may be noted that Society's claim is fully approved on the said pages. However, while making the Totals the Calculation of the Income Tax Department does not reflect/include the said deduction amount under section 80P(2)(d) of the Act. There is not even a clarificatory note appended in the respective Intimations. Which should certainly mean that there is No Disallowance of Deduction u/s BOP(2)(d) of the Act. However, due to the incorrect total there is a disallowance. This is Unfair, Arbitrary and illegal. Society certainly deserves relief in this regard.

10. It may be seen that there were various notices issued in the aforesaid email address. However, the said Chandu Desai for the reasons best known to him, did not inform us about these notices. It was or that he informed us about the Notice in June 2024, from NFA was replied by our statutory auditor on 24-06-2024. But, overall, not aware of any communication from IT department. AS a consequence, the Society could not seek timely help from an Expoertr to sort out the Issues. In this connection, we have provided a Chart giving various relevant details of the Assessment and Appeals

	2011-12	2012-13	2013-14	2014-15	2015-16
ROI-Due Dt	01/08/2011	31/08/2012	05/08/2013	31/07/2014	07/09/2015
ROI filed on	28/03/2013	28/03/2013	31/12/2014	31/12/2014	31/03/2016
Intimation dated	09/05/2013	15/07/2013	07/02/2015	20/05/2015	16/08/2016
S.80P Dedn on page	2	2	2	5	5
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Disallowance	1,71,384	1,73,963	1,88,975	1,57,505	1,54,008
1 st Appeal filed on	18/11/2023	18/11/2023	18/11/2023	16/11/2023	16/11/2023
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Written Submission filed on	09/06/2024	09/06/2024	09/06/2024	09/06/2024	09/06/2024
Appellate Order passed on	22/06/2024	22/06/2024	22/06/2024	22/06/2024	22/06/2024
2nd Appeal filed on	29/07/2015	29/07/2015	29/07/2015	29/07/2015	29/07/2025
Delay - 2 nd Appeal	342	342	342	342	342

11. The said Chandu Desai had probably noticed the Orders passed by Hon NFAC in our case and therefore, out of fear, he quietly left the job sometime in August 2024.

12. The Society appointed another accountant Shri Sachin Dabholkar, sometime in September 2024. He took some time to get accustomed to the work of maintaining books of accounts, preparation of maintenance bills and handling Income Tax Portal. Mr Sachin also took over the control of the email address "datekrupa@gmail.com".

13. In was sometime in March 2025, Mr Sachin noticed about the adverse orders passed in all the Five Assessments and informed management about the same. It was certainly going to be a delay in filing the second appeal before Hon Income Tax Appellate Tribunal, Mumbai However, after considering the large amounts of disallowances and the tax demands society decided to pursue the matters in Hon ITAT, Mumbai. However these appeal are delayed by 342 days.

14. I have to state that the aforesaid events may kindly be considered sympathetically. I submit that the Society's members are all Senior Citizens, and it was never our intention to disregard / disrespect the directions/notices from the income tax department.

15. I have to solemnly state on oath that whatever stated above is true and correct to the best of my knowledge and belief and are the True and Correct Facts. I say and submit that full reliance may be kept on the aforesaid contents.

16. On behalf of the Society, I Humbly Pray to Hon. Tribunal to condone the past and present delays and admit this appeal in the interest of natural justice.”

B. Affidavit dated 08.07.2025

Petition for Condonation of delay in filing the appeal

1. I have to state that I, Manshalal Manikchand Gajani aged 75 years, am the Secretary of Vissanji Co-Operative Housing Society Ltd. (hereinafter referred to as the Society) and I am authorised to file the petition for condonation of delay as per the Managing Committee resolution dated 12th April 2025.

2. I have to state that I, the above named petitioner, am well conversant with the facts stated below.

3. I have to state that our society is consisting of 15 members. The Society holds registration under Maharashtra Co-Operative Societies Act, 1960 and its Reg No is BOM/HSG/FN/8793. The selected managing committee members are handling various affairs of the society including its audit and other statutory compliances.

4. I have to state that the income tax related issues including but limited to filing of returns was used to be looked after by the accountant who discontinued his services since 2023.

5. I have to state that on receipt of his communication dated 25/02/2022, the Managing Committee of Society came to know that the Society: Income Tax Appeals for the F.Y. 2010-11 to 2014-15 have been received dismissed. Basis communication the from the accountant following is the yearwise details of Appeals dismissed

Assessment Year	Date of dismissal of the Appeal
2011-12	22/06/2024
2012-13	22/06/2024
2013-14	22/06/2024
2014-15	22/06/2024
2015-16	22/06/2024

6. I have to state that only on receipt of this communication, the managing committee became aware that for communication with income tax department, email id of the accountant has been provided. Thereafter, the managing

committee decided to seek professional help to deal with the Income Tax liabilities arising consequent to dismissal of the Society's Income tax Appeals.

7. I have to state that It transpired from the discussions with the professional that the time limit for filing the Second Appeal has expired and there is substantial delay in filing of second appeal. The issue of denial of deduction in respect of interest earned by the society on deposits with Co-operative banks which is the sole reason on account of which the society is saddled with the Income tax demand was discussed with the professional. The managing committee has received an advise of preferring of second appeal. 8. I have to state that Since, there is delay in the institution of present appeal, the society is approaching the Ho. Tribunal with kind request for condonation of delay. It can be appreciated that on knowing that the society's Appeals are dismissed, immediately the steps have been taken to file second appeal. The delay in filing of appeal is resulting from the unusual circumstances beyond control and is not intentional and is on account of Bonafide reasons.

9. I have to state that that whatever stated above is true and correct to the best of our knowledge and we believe it to be true The Hon. Tribunal is requested to condone the delay and admit the appeal in the interest of natural justice.

10. I have to state that the society has made an application for condonation of delay while filing an appeal before ITAT.

11. I am making this affidavit to bring the true facts on record which are true to the best of my knowledge and I believe it to be true."

6. From the chronology of proceedings at all stages, it is evident that assessee has failed to comply with the prescribed limitation for which nothing cogent has been brought on record. The plea raised by the assessee in its affidavit does not establish the bonafide and inspire confidence to justify condonation of delay. This present appeal is nothing but taking another chance by exploiting the process of law. Having perused the 'two affidavits furnished by the assessee as well as the appellate order of Id. CIT(A), the present appeal is filed merely to exploit the process of law, without justifiable reasons and establishment of bonafides. The conduct of assessee and the averments in the affidavit do not fall under "sufficient cause" required for the condonation of delay. Phrases like "liberal approach", "justice oriented approach" and cause for the advancement of "substantial justice" cannot be employed to defeat the law of limitation so as to allow stale matters or as a matter

of fact, dead matters to be revived and reopened by taking aid of the Limitation Act. The law of limitation is founded on public policy and enshrined in the legal maxim "interest reipublicae ut sit finis litium", i.e., it is for the general welfare that the period of limitation be put to litigation. Every public policy requires that there should be an end to the litigation, otherwise it would be a dichotomy, if the litigant is made immortal, vis-à-vis the right in parties. Tax statute has provided for limitation for filing appeals before various authorities and the same provides discretionary power to the authorities for condoning delay, provided there is sufficient cause with reasonable explanation, establishing bonafides of the case.

6.1. In the present set of facts as elaborated above, and the redressal approach adopted by the assessee at the first instance, travelling from the delayed first appeal before Id. CIT(A) to now before the Tribunal with, the delay of 342 days in filing the present appeal against the first appellate order is not within the stipulated timeline and does not fall within the canons of "sufficient A cause".

6.2. In the given set of facts and circumstances, as discussed above, we do not find any reason to condone the delay of 342 days in filing the present appeal before the Tribunal, to admit the appeal for its adjudication.

6.3. We also do not find any justifiable reasons explained by the assessee for the delay of more than seven years at the first appellate stage in all the 5 assessment years which could fall within the canons of "sufficient cause" so as to condone the same and remit the matter back to the file of the Ld. CIT(A) for meritorious adjudication. Accordingly, the appeal so filed is dismissed, on account of the aforesaid delay, without its admission for adjudication. Ground No. 1 raised by

the assessee is dismissed. Since the appeal by the assessee is dismissed on account of delay, without its admission for adjudication, ground raised on the merits of the case are rendered academic.

7. The factual matrix remains the same in all the other four appeals except for various in the quantum of disallowance, the number of days of delay in these four years is also in the same range as that of assessment year 2015-16 while filing the first appeal before the Ld. CIT(A). The first appeal in all these four years have also been dismissed by Ld. CIT(A) without admitting the appeals on account of inordinate delay, details of which are already tabulated above. Also, there is a delay of 342 days in all these four years for filing appeal before the Tribunal, for which also, no justifiable reasons have been put on record with corroborative evidences so as to fall within the meaning of sufficient cause. Accordingly, these four appeals are also dismissed in terms of our above stated observations and findings.

8. In the result, all the five appeals of the assessee are dismissed.

Order pronounced in the open court on 19.11.2025.

Sd/-
[Sandeep Gosain]
Judicial Member

Sd/-
[Girish Agrawal]
Accountant Member

Dated: 19.11.2025.

Divya R. Nandgaonkar
Stenographer

Copy to:

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

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai