

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“G” BENCH, MUMBAI**

**BEFORE SMT. BEENA PILLAI (JUDICIAL MEMBER)  
AND  
GIRISH AGRAWAL (ACCOUNTANT MEMBER)**

**I.T.A. No. 5001/Mum/2025  
Assessment Year: 2014-15**

<b>Whitemoon Trading Company Private Limited</b> Cabin No. 3, 1 <sup>st</sup> Floor 105, Apollo Street Samachar Marg, Fort Mumbai - 400023 <b>[PAN: AAACW5243L]</b>	Vs.	<b>Income Tax Officer, Ward - 2(3)(3), Mumbai</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	Mr. Akash Kumar (virtually appeared)
<b>Revenue by</b>	Shri Arun Kanti Datta, CIT D/R

<b>Date of Hearing</b>	25.11.2025
<b>Date of Pronouncement</b>	28.11.2025

**ORDER**

**Per Smt. Beena Pillai, JM:**

Present appeal filed by the assessee arise out of order dated 22/07/2025 passed by NFAC, Delhi [hereinafter “the Ld. CIT(A)”] for assessment year 2014-15.

**2.** At the outset, the Ld.AR submitted that the present appeal was dismissed *in limine* by the Ld.CIT(A)/NFAC because this appeal was filed belatedly by 11 days. The Ld.AR submitted that no opportunity of being heard was granted to the assessee. He specifically referred to para 5 wherein assessee had provided the reason for delay in filing the appeal before Ld. CIT(A), which reads as under:-

"5. The appellant has furnished following reason for condonation of delay in Form No.35:

"There is a delay of seven days in filing the appeal. The delay in filing the appeal is for the reason that the Digital Signature Certificate of the Director was expired and it took some time to obtain new Digital Signature Certificate of the Director and hence, the delay in filing the appeal. We request you to condone the delay and admit the appeal to be disposed of on merits."

**3.** The Ld.AR submitted that from the above it is amply clear that the delay was caused under genuine circumstances as the digital signature of the Director expired and it took some time to obtain the new digital certificate. The Ld.CIT(A) ignored the circumstances and dismissed the appeal without deciding the issues on merits. He thus prayed for the appeal to be remanded to the Ld.CIT(A).

**3.1.** The Ld. DR vehemently opposed the delay, however, could not controvert factual submissions made by the Ld.AR.

We have perused the submissions advanced by both sides in the light of the records placed before us.

**4.** It is noted that there is no *malafide* intention on behalf of assessee in not filing the present appeal before the Ld.CIT(A), within the period of limitation. Nothing to establish any such intention has been filed by the revenue before this *Tribunal*. In our opinion there was sufficient cause for condoning the delay as observed by *Hon'ble Supreme Court* in case of *Collector Land Acquisition Vs. Mst. Katiji & Ors.*, reported in (1987) 167 ITR 471 in support of his contentions.

**4.1.** We place reliance on following observations by *Hon'ble Supreme Court* in case of *Collector Land Acquisition Vs. Mst. Katiji &*

Ors., reported in (1987) 167 ITR 471 wherein, Hon'ble Court observed as under:-

*“The Legislature has conferred the power to condone delay by enacting section 51 of the Limitation Act of 1963 in order to enable the courts to do substantial justice to parties by disposing of matters on de merits”. The expression “sufficient cause” employed by the Legislature is adequately elastic to enable the courts to apply the law in a meaningful manner which subserves the ends of justice that being the life-purpose of the existence of the institution of courts. It is common knowledge that this court has been making a justifiably liberal approach in matters instituted in this court. But the message does not appear to have percolated down to all the other courts in the hierarchy.*

*And such a liberal approach is adopted on principle as it is realized that :*

*1. Ordinarily, a litigant does not stand to benefit by lodging an appeal late.*

*2. Refusing to condone delay can result in a meritorious matter being thrown out at the very threshold and cause of justice being defeated. As against this, when delay is condoned, the highest that can happen is that a cause would be decided on merits after hearing the parties.*

*.....1.Any appeal or any application, other than an application under any of the provisions of Order XXI of the Code of Civil Procedure, 1908, may be admitted after the prescribed period if the appellant or the applicant satisfies the court that he had sufficient cause for not preferring the appeal or making the application within such period.”*

**4.2.** Considering the submissions by both sides and respectfully following the observations by *Hon'ble Supreme Court*, we find it fit to condone the delay caused in filing the present appeal before the Ld.CIT(A).

**5.** On merits, we remit the matter to the Ld.CIT(A) with directions to pass a detailed order, having regard to the evidence furnished by

the assessee in accordance with law. Needless to say, that adequate opportunity of being heard must be granted to the assessee.'

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

**Order pronounced in the open court on 28/11/2025**

***Sd/-***

**(GIRISH AGRAWAL)  
Accountant Member**

***Sd/-***

**(BEENA PILLAI)  
Judicial Member**

Mumbai  
Dated: 28/11/2025  
SC Sr. P.S.

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy  
By order

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