

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'D' BENCH  
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER  
&  
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA No.5879/Mum/2025  
(Assessment Year :2013-14)**

Damyanti Shah 21/6, Rohit Villa Opp. Sahakari Bhandar King Circle Mumbai-400 019	Vs.	Income Tax Officer 20(1)(1), Mumbai
<b>PAN/GIR No.ABVPS5956K</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Shri Ryan Saldhana
Revenue by	Shri Umashankar Prasad (CIT DR)
<b>Date of Hearing</b>	<b>02/12/2025</b>
<b>Date of Pronouncement</b>	<b>17/12/2025</b>

**आदेश / O R D E R**

**PER AMIT SHUKLA (J.M):**

The present appeal has been preferred by the assessee against the order dated 22.09.2025 passed by the National Faceless Appeal Centre (NFAC), Delhi, whereby the appeal of the assessee was dismissed, primarily on the ground of delay, in respect of an assessment framed under section 147 read with section 144 of the Income-tax Act, 1961 for the assessment year 2013-14.

2. At the threshold, it emerges from the record that the first appellate authority has dismissed the appeal ex parte, holding

that there was a delay of 464 days in filing the appeal, without entering into the merits of the additions made in the reassessment order. It has been brought to our notice that only a solitary notice of hearing appears to have been issued and, thereafter, the impugned appellate order came to be passed without any effective opportunity being afforded to the assessee.

3. Before us, the learned counsel for the assessee has submitted that a detailed and cogent explanation justifying the delay in filing of the first appeal was duly placed on record before the ld. CIT(A). It has been contended that the delay was neither deliberate nor contumacious, but was occasioned due to circumstances beyond the control of the assessee.

4. Having carefully considered the entirety of facts and circumstances, we are of the considered view that the approach adopted by the ld. CIT(A) does not subserve the cause of substantive justice. The right of appeal is a valuable statutory right and its dismissal on technical grounds, without adjudication on merits, particularly in a faceless regime, ought to be exercised with circumspection and judicious restraint.

5. At this juncture, we consciously refrain from adjudicating upon the sufficiency or otherwise of the explanation furnished for condonation of delay. In our opinion, the interests of justice would be adequately met if the entire matter is restored to the file of the ld. CIT(A), who shall

first examine the assessee's application seeking condonation of delay in accordance with law and, thereafter, proceed to adjudicate the appeal on merits, after granting due and effective opportunity of hearing to the assessee.

6. We also deem it appropriate to observe that the assessee shall extend full cooperation in the appellate proceedings and shall place on record all such material and submissions as may be necessary for proper adjudication of the issues involved.

7. In view of the aforesaid discussion and in the interest of justice, the impugned order of the ld. CIT(A) is set aside and the matter is restored to his file for fresh adjudication in accordance with law.

**8. In the result, the appeal filed by the assessee is allowed for statistical purposes.**

Order pronounced in the open court on this 17<sup>th</sup> day of December, 2025.

Order pronounced on 17<sup>th</sup> December, 2025.

**Sd/-**

**(PRABHASH SHANKAR)  
ACCOUNTANT MEMBER**

Mumbai; Dated 17/12/2025  
KARUNA, *sr.ps*

**Sd/-**

**(AMIT SHUKLA)  
JUDICIAL MEMBER**

**Copy of the Order forwarded to :**

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

//True Copy//

BY ORDER,

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