

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

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER**

**ITA No.7494/Mum/2025 & 5086/Mum/2025
(Assessment Year :2016-17)**

Priyanka Nishad Pawar 1903, E Wing, Laxmi Narayan Residency, Pokharan Road No.1 Thane-400 606	Vs.	Assessing Officer, Assessment Unit, NFAC
PAN/GIR No.AODPR1004G		
(Appellant)	..	(Respondent)

Assessee by	Shri Mandar Vaidya
Revenue by	Shri Adesh Rai, Sr. DR (Virtually)
Date of Hearing	23/12/2025
Date of Pronouncement	29/12/2025

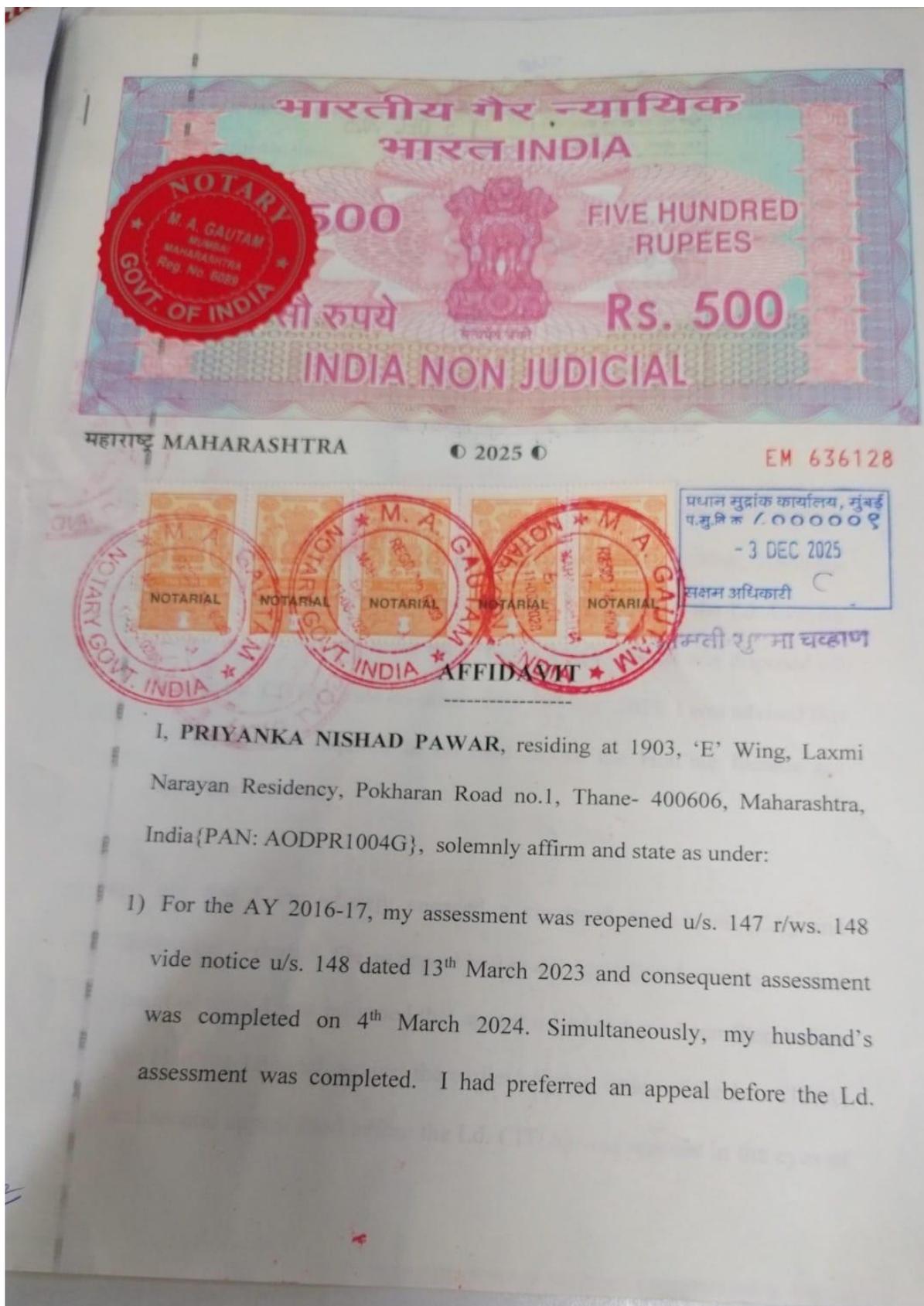
आदेश / O R D E R

PER AMIT SHUKLA (J.M):

The aforesaid appeals have been filed by the assessee against separate impugned orders of even dated 09/08/2024 passed by NFAC, Delhi for the quantum of assessment passed u/s.147 / 143(3) for A.Y.2016-17.

2. At the outset, the appeal of the assessee is barred by limitation in ITA No. 5086/Mum/2025 there is a delay of 230 days and in ITA No. 7494/Mum/2025, there is a delay of 110 days, in support, assessee has filed following Affidavit. In ITA

No.7494/Mum/2025 and similar averment has been made in ITA No. 5086/Mum/2025.



Commissioner (Appeals) against the said order and the said appeal was filed in time.

2) The Ld. CIT(A) passed his order on 9th August 2024. I say & submit that I am not very well versed with the electronic communication and also not familiar with income tax proceedings and hence was unable to reply to the notices issued. And hence, my appeal was dismissed by the Ld. CIT(A).

3) I say that I received an advice that since my appeal was dismissed for non-prosecution, I could file the appeal/ required details afresh, before the Ld. CIT(A). Accordingly, I filed a fresh appeal before the Ld. CIT(A), forthwith viz. on 23rd September 2024. The said appeal was disposed off by the Ld. CIT(A), vide his order dated 15th May 2025. I was advised that an appeal was required to be filed before the Hon'ble Income tax Appellate Tribunal.

4) I say that I immediately engaged a chartered accountant (CA) and instructed to draft & file an appeal before the Appellate Authority. At that point of time, I was informed that appeal ought to have been filed before the Hon'ble Tribunal, against the earlier/original order of the Ld. CIT(A) and second appeal filed before the Ld. CIT(A) was *non-est* in the eyes of

the law. And I was also asked to submit all the papers relating to the original appeal filed before the Ld. CIT(A). I say that I was also instructed to produce the assessment papers relating to my husband's assessment since (I was informed) that my husband's assessment has some bearing on my assessment, as well.

5) Accordingly, appeal was drafted and uploaded/filed on 19th August 2025, resulting in a delay. I say & submit that a delay has occurred in filing the appeal. It is submitted, that the delay has been primarily due to my lack of knowledge of income tax proceedings due to which, instead of filing appeal before this Hon'ble Tribunal against the order of the Ld. CIT(A) dated 9th August 2024, I erroneously filed another appeal before the same authority (the Ld. CIT (A)) and time was spent in prosecuting such an inappropriate remedy before an inappropriate authority. And further delay of 19 days against the order dated 15th May 2025 occurred since considerable time was spent in collating details/documents asked for by my CA viz. original appeal papers, my husband's assessment papers etc. I say that the delay is unfortunate and unintended.

6) I further say & submit that I was also advised that a separate appeal needs to be filed against the order of 15th May 2025, since, unless the said order is challenged & set side, the order would subsist. Accordingly, I filed

another appeal challenging the subsequent order of the Ld. CIT(A) dated 15th May 2025, which is numbered as ITA/7494/2025.

7) I say that the first appeal filed on 19th August 2025, is scheduled on 17th December 2025. Hence a consolidation application was preferred before this Hon'ble Tribunal for consolidating both these appeals. Accordingly, this Hon'ble Tribunal was pleased to allow the consolidation application.

8) I say that because of the above stated reasons, there is delay of 110 days in filing appeal no. ITA/7494/2025, since the same came to be filed on 18th November 2025. I further say & submit, on merits, no addition is warranted in my hands since the entire capital gains with which my assessment is concerned, has been entirely disclosed in my husband and the same has been allowed in scrutiny of my husband.

9) In view of the above circumstances, I most humbly and respectfully pray that this Hon'ble Tribunal may kindly condone the delay in filing the appeal.

Solemnly affirmed at Mumbai this 16th day of December, 2025.



DD Jain
Darshan D. Jain & Associates
CHARTERED ACCOUNTANTS
702, B Wing, Jay Anand Bldg.
V.N. Purav Marg, Sion Chunabha
Mumbai - 400 022.

BEFORE ME

Priyanka
PRIYANKA NISHAD PAWAR

M. A. GAUTAM
Regn. No. 6089 B.A.L.L.B.
NOTARY, GOVT. OF INDIA
Resi: Adenwala Compound, R. No. 132
M. J. Marg, Parel Village.

Deponent.

3. Having given our thoughtful consideration to the totality of the facts and circumstances placed on record, and bearing in mind the explanation tendered by the assessee, it is evident that the delay in preferring the present appeals has not arisen out of any deliberate inaction or contumacious conduct. The assessee, as stated, is not adequately conversant with electronic modes of communication and is also unfamiliar with the procedural intricacies of income tax proceedings conducted through digital platforms. On account of such genuine constraints, the assessee was unable to effectively respond to the statutory notices issued from time to time. In these circumstances, and being satisfied that sufficient cause within the meaning of law has been demonstrated, we are of the considered view that the delay deserves to be condoned. Accordingly, the delay of 230 days in ITA No. 5086/Mum/2025 and the delay of 110 days in ITA No. 7494/Mum/2025 are hereby condoned in the interest of substantial justice.

4. At the threshold, it is noticed that the learned Commissioner of Income Tax (Appeals) dismissed the appeals ex parte on account of non-compliance by the assessee. However, the explanation placed before us indicates that such non-compliance was not wilful but stemmed from the assessee's limited familiarity with electronic communication and the procedural framework governing appellate proceedings under the Act. In our considered opinion, the ends of justice would be better served if the assessee is afforded one more effective opportunity to present her case.

The appellate process is intended to advance justice and not to defeat it on mere technicalities. Therefore, in the interest of fairness and adherence to the principles of natural justice, we deem it appropriate to set aside the impugned orders and restore the matters to the file of the learned CIT(A), who shall adjudicate the appeals afresh, in accordance with law, after granting due and reasonable opportunity of being heard to the assessee for both the assessment years.

5. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 29th December, 2025.

Sd/-
(ARUN KHODPIA)
ACCOUNTANT MEMBER

Mumbai; Dated 29/12/2025
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