

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

**BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT AND
SHRI JAGADISH, ACCOUNTANT MEMBER**

ITA No. 6595/Mum/2025
(Assessment Year:2022-23)

Seema Pritam Sharma Omkar Complex, Kalyan D. C. S.O Kalyan, Thane-421 301	Vs.	ITO Ward 2(2) Mohan Plaza, Near Poddar School, Vaile Nagar, Khadakpada, Kalyan (W)-421 301
PAN/GIR No. FAGPS 9995 P		
(Appellant)	:	(Respondent)

Appellant by	:	Shri Bharat Kumar
Respondent by	:	Shri Arun Kanti Datta

Date of Hearing	:	17.12.2025
Date of Pronouncement	:	05.01.2026

ORDER

Per Saktijit Dey, Vice President:

This is an appeal by the assessee against the order dated 26.08.2025, passed by National Faceless Appeal Centre (NFAC for short) for the assessment year (A.Y.) 2022-23.

2. The primary grievance of the assessee is in respect of dismissal of her appeal in limine by the first appellate authority without condoning delay of 305 days.

3. We have considered rival submissions and perused the materials available on record. Briefly stated, the assessee is a resident individual. For the assessment year under dispute, the assessee had filed her return of income on 31.07.2022, declaring income of Rs.11,40,566/-. In course of hearing, while verifying the bank account of the assessee, it transpired that the assessee had made payments of Rs.15,38,000/-. In course of assessment

proceeding, the Assessing Officer (A.O. for short) found that as per the information available on record, the assessee had purchased property on payment of consideration of Rs.73,95,314/-. On verification of the bank account of the assessee, it transpired that an amount of Rs.15,38,226/- has been paid through the bank account. Alleging that the assessee could not furnish documentary evidence to establish the source of payment of balance amount of Rs.58,57,088/-, the A.O. added the same to the income of the assessee.

4. Contesting the addition made, the assessee filed an appeal before the first appellate authority. However, the appeal was delayed by 305 days.

5. Before the first appellate authority, the assessee, while explaining the delay, submitted that the professional who was entrusted to file the appeal could not do it in time due to work load and technical issues. However, the first appellate authority did not find the explanation of the assessee satisfactory. Hence, without condoning delay, he dismissed the appeal in limine.

6. Having considered rival submissions and perused the materials on record, we are of the view that the reason for delay shown by the assessee appears to be plausible, hence, ought not to have been rejected. Moreover, the perusal of the assessment order clearly reveals that the addition was made only for the reason that the assessee failed to furnish adequate documentary evidences to prove the source of payment. Thus, in our view, the assessee deserves an opportunity to prove her case which can possibly be done if the issue is examined on merits. In view of the aforesaid, we are inclined to set aside the order of the first appellate authority and restore the matter back to his file for *de novo* adjudication on merits after providing due and reasonable opportunity of being heard to the assessee. We

further direct the assessee to co-operate in finalizing the proceedings. Hence, the grounds are allowed for statistical purposes.

7. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 05.01.2026

Sd/-

(Jagadish)
Accountant Member

Mumbai; Dated : 05.01.2026
Roshani, Sr. PS

Sd/-

(Saktijit Dey)
Vice President

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT - concerned
5. DR, ITAT, Mumbai
6. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai