

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH: BANGALORE**

**BEFORE SHRI PRASHANT MAHARISHI, VICE PRESIDENT
AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No.938/Bang/2025
Assessment Year : 2021-22

Mfar Constructions Private Limited 8, 8A AVS Compound, 80Ft. Road Koramangala Bengaluru 560 034 Karnataka PAN NO : AABCM3803F	Vs.	DCIT Circle 4(1)(1) Bengaluru
APPELLANT		RESPONDENT

Appellant by	:	Sri Sudhindra B.R., A.R.
Respondent by	:	Sri Subramanian, D.R.

Date of Hearing	:	09.10.2025
Date of Pronouncement	:	06.01.2026

O R D E R

PER KESHAV DUBEY, JUDICIAL MEMBER:

This appeal at the instance of the assessee is directed against the order of Id. CIT (A)/NFAC dated 20.07.2023 vide DIN and Order No. ITBA/NFAC/S/250/2023-24/1054481659(1) passed under section 250 of the Income Tax Act, 1961 (in short “the Act”) for the Assessment Year 2021-22.

2. The assessee has raised the following grounds of appeal:

1. General

The learned CIT(A), NFAC erred in passing the order in the manner passed by him. The order passed being bad in law is liable to be quashed.

2. Non admission of the appeal and Dismissal of Appeal

The learned CIT(A), NFAC erred in not admitting the appeal and erred in dismissing the appeal on the ground that the appeal fee had not been paid or the particulars of payment were not mentioned, despite the fact that the necessary details, including the BSR Code, Date of Payment, Challan Serial Number, and Amount Paid, were duly mentioned in Form 35.

3. Non adjudication of grounds on merits

The learned CIT(A), NFAC erred in not adjudicating the grounds relating to merits of the case i.e., addition of Rs. 49,32,553 due to disallowance of purchases.

4. Addition of Rs. 49,32,553 - Disallowance of Deduction for Purchases Due to Non-Submission of ITR Acknowledgement and GST Returns of the sellers

4.1 The learned Assessment unit, NaFAC erred in making addition of Rs. 49,32,553 due to disallowing the Appellant's claim for deduction of purchases solely on the basis of the non-submission of the ITR Acknowledgement and GST Returns of the suppliers, despite the Appellant providing other relevant evidence to substantiate the claim.

4.2 The learned Assessment unit, NaFAC erred in making the impugned addition of Rs. 49,32,553, despite the Appellant providing comprehensive documentary evidence, such as invoices, bills, ledger copies from suppliers, bank payment proofs, and other relevant documents, to prove the genuineness of the transactions, which constitutes arbitrary action and injustice.

4.3 The learned Assessment unit, NaFAC erred in making the impugned addition of Rs. 49,32,553, based on the presumption that the Appellant had claimed excess purchases from certain parties to reduce taxable profit and the same is erroneous, incorrect, and unreasonable, considering that the Appellant submitted a GSTR 2A report downloaded from the GST website, which was further corroborated by the entries uploaded by the suppliers.

4.4 On facts and circumstances of the case and law applicable, impugned addition of Rs. 49,32,553 is bad in law and liable to be deleted.

3. Brief facts of the case are that the assessee is a private limited company incorporated under the Companies Act, 1956. The assessee is engaged in the business of execution of works contract i.e. construction of residential, commercial and other buildings. The assessee company filed its return of income for the Asst. year 2021-22 on 08-03-2022 vide acknowledgement no.303592590080322 by declaring the total Income of Rs. 11,44,26,260/-. The said return of income was selected for complete scrutiny and accordingly notices u/s 143(2) as well as 142(1) of the Act along with the show cause notice were issued. During the course of scrutiny proceedings, the AO asked to provide the details and documentary evidences in respect of purchases made during the assessment year 2021-2022, as under:

- a) Confirmation letters and confirmed copy of ledger accounts of the supplier
- b) Email ID and copy of the Ledger accounts of the parties
- c) Copy of ITR and acknowledgement as well as GST Return of the suppliers
- d) Copies of Invoices & other documentary evidence in support of transactions

3.1 The assessee company submitted all the relevant documents which were maintained by the assessee in the normal course of business along with the sample invoices. However the assessee could not submit the copy of the ITR and acknowledgments, GST Returns & Balance confirmations from third parties. The AO on 09-12-2022 issued a show cause notice proposing addition of income by disallowing purchases on account of absence of documentary evidences amounting to Rs.7,77,47,055/- and disallowance of payments made u/s 194J of Rs. 3,78,82,321/-. In response to the said show cause notice, the assessee company had filed detailed

reply and objections to the proposed addition on 15-12-2022 and also submitted once again all the documents/details as under-

- a) Copies of All Bills, Vouchers
- b) Copies of Ledger Accounts
- c) Copies of Bank Statements marking payments to parties
- d) Details of PAN & GSTIN
- e) Details of TDS deducted made on all the payments which attracts TDS
- f) Details of Suppliers like Name, PAN, GST, Address, Email
- g) Complete Purchase Registers
- h) All Suppliers Ledger Accounts
- i) Details of Balance confirmation received from third parties (whichever received) & Emails Sent for requesting Balance Confirmations, Ledgers, ITR Copies and GST Returns

3.2 The assessee was not able to submit ITR copies of suppliers, GST Returns of the suppliers and third-party confirmations since these documents were not in the possession of the assessee. Further, these documents were required to be provided by third parties and some of the suppliers were not having continuing relationship with the assessee. Many of the suppliers had even refused/did not co-operate to provide such documents by stating that the ITR/GSTR documents are their confidential documents and cannot be disclosed to a third party. Further, the assessee had also been provided personal hearing through video conferencing. During the personal hearing, the assessee had submitted additional information as under for consideration and objected for proposed additions-

- a) GSTR2A Report downloaded from GST Department Portal
- b) GSTR2B Report downloaded from GST Department Portal
- c) GSTR3B Returns filed

3.3 Further, the assessee submitted that GSTR 2A Report and GSTR 2B Reports are generated from the GST Department based on the suppliers return filing in GSTR-1, (i.e., All the entries reported in GSTR-2A & GSTR-2B were uploaded by the suppliers and the service providers) and accordingly claimed that these transactions were Genuine. The GSTR-2A Report and GSTR-2B reports are third party evidence and the same can be verified with the GST Department. The AO, however, concluded the Scrutiny assessment by making addition of income of Rs.49,32,553/- by disallowing the claim of the excess purchases of following suppliers:-

Details of Disallowance as per Order (Based on the difference b/w books & GSTR2A/2B Report)

Sl. No.	Supplier Name	As per Order		
		Amount As per Books	Amount As per GSTR2A/2B	Difference
1	Naveen and Company	1,57,91,597.00	1,34,44,667.00	23,46,930.00
2	Muniappa Munirajappa (prop of Jai Hanuman Concrete blocks)	28,74,318.00	18,70,255.00	10,04,063.00
3	Masilamani Kalaimani (Prop of Kalaimani Systems)	20,91,160.00	5,27,600.00	15,63,560.00
	Total	2,07,57,075.00	1,58,42,522.00	49,14,553.00
	Total Disallowance considered for Order			49,32,553.00

3.4 Further, while passing the assessment order under section 143(3) of the Act, the AO also reduced the refund of Rs.12,41,424/-.

4. Aggrieved by the order of AO passed u/s 143(3) of the Act dated 23/12/2022, the assessee preferred an appeal before the Id. CIT(A)/NFAC.

5. The Id. CIT(A)/ NFAC dismissed the appeal of the assessee by observing as under:

“4. Held: In view of facts and circumstances of the case, the appellant failed to remove the deficiency issued in the appeal filed. Sufficient opportunities were also afforded to the appellant through notices as mentioned above.

As the appellant failed to remove the deficiency, the appeal filed by the appellant cannot be admitted in view of the provisions of Section 249(1) of Income Tax Act, 1961 and the same is not maintainable. For statistical purposes, the appeal is treated as dismissed.

5. In the result, the appeal is dismissed.”

5. Again, aggrieved by the order of Id. CIT(A)/NFAC dated 20/07/2023, the assessee has filed the present appeal before this Tribunal with a delay of **571** days as noted by the Registry.

6. Before us, the Id. AR of the assessee drew our attention to a petition for condonation of delay in filing appeal dated 18/04/2025 along with an affidavit in original sworn before the Advocate & Notary Public on the same day which are reproduced below for ease of reference & convenience-

BEFORE THE HONORABLE INCOME-TAX APPELLATE TRIBUNAL
Bangalore

Income Tax Appeal No. _____

In the matter of:

MFAR Constructions Private Limited Vs. **Deputy Commissioner of Income Tax, Circle 4(1)(1), Bangalore**
(Appellant) (Respondent)

Name of the Assessee	MFAR CONSTRUCTIONS PRIVATE LIMITED
Address	MFAR Constructions Private Limited, 8,8a Avs Compound, 80 Feet Road, Koramangala, Bangalore 560034, Karnataka, India
Permanent Account Number	AABCM3803F
Assessment Year	2021-22

PETITION FOR CONDONATION OF DELAY IN FILING APPEAL

MOST RESPECTFULLY SHOWETH:

1. That the Appellant is a Private Limited Company, duly incorporated under the Companies Act, 1956 and is engaged in the business of executing works contracts.
2. That the Appellant is aggrieved by the order passed by the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, on 20th July 2023, and, therefore, intends to file an appeal before this Hon'ble Tribunal under Section 253 of the Income Tax Act, 1961.
3. That the Appellant could not file the appeal within the prescribed period of limitation due to certain unforeseen and unavoidable circumstances, resulting in a delay of 583 days. The detailed reasons for the delay are as follows:
 - a. The return of income for AY 2021-22 was filed on 8.3.2022.
 - b. The return of income was processed and Intimation under section 143(1) was passed by the CPC on 22.9.2022 by making an addition of Rs. 4,15,05,531 as deemed income under section 41. Copy of the said Intimation is enclosed as **Annexure 1**.
 - c. Appeal against the above Intimation dated 22.9.2022 was efiled on 20.10.2022. Copy of the said appeal efiled in Form 35 is enclosed as **Annexure 2**.
 - d. The return of income was selected for complete scrutiny for the same Assessment Year 2021-2022. The Assessing Authority concluded the scrutiny assessment by making an addition of Rs. 49,32,553/- by disallowing purchases

- is the assessment order impugned in this present appeal. Copy of the assessment order is already enclosed as part of ITAT Appeal.
- e. Appeal against the assessment order dated 23.12.2022 was filed on 21.1.2023. Copy of the appeal filed is already enclosed as part of ITAT Appeal.
- f. In respect of the appeal filed against the Intimation under section 143(1), the hearing notices under section 250 were issued on 7.6.2023, 14.6.2023 and 4.10.2024. Copy of these notices are enclosed as **Annexure 3**.
- g. In respect of the appeal filed against the assessment order passed under section 143(3) rws 144B for the very same year, the CIT(A) issued letters dated 13.6.2023 and 23.6.2023 stating the appeal filed is defective for the reason that the appeal filing fee paid challan is not furnished. Copy of these letters are enclosed as **Annexure 4**.
- h. The Appellant inadvertently submitted the appeal filing fee paid challan and filed the replies to hearing notices dated 13.6.2023 and 23.6.2023 as a response to hearing notice dated 7.6.2023, 14.6.2023 and 4.10.2024. Copy of the Acknowledgments for submitting these replies on 13.6.2023, 15.6.2023, 26.6.2023 and 21.10.2024 are enclosed as **Annexure 5**. This confusion arose because of two appeals filed for the very same assessment year 2021-22 one appeal against the Intimation u/s 143(1) and the other appeal against the assessment order u/s 143(3) rws 144B.
- i. Since no replies was filed in the e-filing portal as a response to notices dated 13.6.2023 and 23.6.2023, the CIT(A), NFAC vide order dated 20.7.2023 dismissed the appeal for statistical purposes without admitting the appeal. Copy of the CIT(A) order is already included in the ITAT Appeal documents.
- j. When the order of the CIT(A) dated 20.7.2023 was communicated to Appellant, the Appellant checked the income tax portal wherein the first appeal proceedings for AY 2021-22 was still pending. The Appellant thus believed that the appeal filed against the assessment order was still pending and the CIT(A) order dated 20.7.2023 was pertaining to Intimation under section 143(1) for the very same year.
- k. Due to this bona fide belief, the Appellant did not file any appeal against the CIT(A) order dated 20.7.2023.
- l. Subsequently, due to dismissal of appeal by CIT(A), show cause notice under section 270A was issued on 4.6.2024 and a reminder letter was issued on 12.3.2025. Copy of this notice and letter is enclosed as **Annexure 6**.
- m. Appellant replied to the above reminder letter dated 12.3.2025 on 15.3.2025 and 20.3.2025 by explaining why penalty is not leviable under section 270A. Unknowing the reality that the appeal filed against the assessment order was already dismissed vide order dated 20.7.2023, it was also inadvertently submitted that the appeal filed against the assessment order is still pending with CIT(A). The Appellant therefore requested that the penalty proceedings

be kept in abeyance till the disposal of the said appeal. Copy of the replies filed on 15.3.2025 and 20.3.2025 are enclosed as **Annexure 7**.

- n. However, since the appeal filed against the assessment order was already dismissed vide order dated 20.7.2023, the NFAC levied the penalty and passed the penalty order under section 270A on 25.3.2025 by stating that the CIT(A) has already dismissed the appeal on 20.7.2023. Copy of this penalty order is enclosed as **Annexure 8**.
- o. On receipt of the above penalty order dated 25.3.2025, the appellant did a thorough check of the e-filing portal and found that all the replies to hearing notices issued by CIT(A) handling the appeal filed against the assessment order u/s 143(3) rws 144B was filed as a response to hearing notices issued by CIT(A) handling the appeal filed against the Intimation u/s 143(1).
- p. Immediately the Appellant took the legal assistance and is proceeding to file the ITAT appeal against the CIT(A) order dated 20.7.2023.
4. The delay in filing of ITAT Appeal is due to a mistake or inadvertence where two appeals were pending for the very same assessment year and the replies were wrongly filed for the other appeal. The delay is neither wilfull nor intentional or deliberate but due to a genuine or bona fide incorrect belief of the Appellant. The Appellant has acted with due diligence and has taken all necessary steps to file the appeal as soon as the delay was recognized. The Appellant has a meritorious case that warrants consideration if the appeal is allowed.
5. That the Appellant humbly prays that the delay in filing the appeal may kindly be condoned in the interest of justice and equity. The Appellant is desirous of presenting its case before this Hon'ble Tribunal, and the appeal is based on substantial legal and factual grounds, which merit consideration.
6. That the Appellant respectfully prays that this Hon'ble Tribunal may be pleased to condone the delay of 583 days in filing the appeal and allow the appeal to be heard on merits.
7. That the Appellant undertakes to be bound by any such terms or conditions as this Hon'ble Tribunal may deem fit and proper.
8. That the Appellant further prays that the Tribunal may pass such other and further orders as may be deemed necessary in the interest of justice.

PRAYER:

9. In view of the above, it is most respectfully prayed that this Hon'ble Tribunal may

- a) Condone the delay of 583 days in filing the appeal;
- b) Admit the appeal of the Appellant and hear the matter on merits;
- c) Pass any other order(s) as deemed fit and proper in the interest of justice.

For MFAR CONSTRUCTIONS PVT. LTD.

Authorised Signatory



Signed
(Appellant)
Name: Fathimathul Zuhra
Designation: Director

Verification

I, Fathimathul Zuhra, D/o P M Mohamed Ali Director of MFAR Constructions Pvt Ltd., the Appellant, do hereby declare that the contents of this petition are true and correct to the best of my knowledge and belief. No part of it is false, and nothing material has been concealed therein.

Verified at Bangalore on this 18th day of April 2025.

For MFAR CONSTRUCTIONS PVT. LTD.

Authorised Signatory



Signature:
Name: Fathimathul Zuhra
Designation: Director

Place: Bangalore
Date: 18th 4. 2025

INDIA NON JUDICIAL

Government of Karnataka

Rs. 100

e-Stamp

Certificate No.:	IN-KA09937376021700X
Certificate Issued Date:	18-Apr-2025 12:29 PM
Account Reference:	NONACC (FIJ) kaersf08/ KORAMANGALA7/ KA-JY
Unique Doc. Reference:	SUBIN-KAKACRSFL0845378114049910X
Purchased by:	FATHIMATHUL ZUHIRA
Description of Document:	Article 4 Affidavit
Property Description:	AFFIDAVIT
Consideration Price (Rs.):	0 (Zero)
First Party:	FATHIMATHUL ZUHIRA
Second Party:	INCOME TAX APPEAL
Stamp Duty Paid By:	FATHIMATHUL ZUHIRA
Stamp Duty Amount (Rs.):	100 (One Hundred only)

सत्यमेव जयते

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AFFIDAVIT IN SUPPORT OF PETITION FOR CONDONATION OF DELAY IN FILING APPEAL

BEFORE THE HONORABLE INCOME-TAX APPELLATE TRIBUNAL
Bangalore

Income Tax Appeal No. _____

For MFAR CONSTRUCTIONS PVT. LTD
Authorized Signatory

Statutory Alert:

1. The authenticity of this Stamp certificate should be verified at www.shcisstamp.com or using e-Stamp Mobile App of Stock Holding Corporation of India.
2. Any discrepancy in the details on this Certificate and as available on the website / Mobile App renders it invalid.
3. The onus of checking the legitimacy is on the users of the certificate.
4. In case of any discrepancy please inform the Competent Authority.

MFAR Constructions Private Limited
BANGALORE

In the matter of:

MFAR Constructions Private Limited Vs. **DCIT, Circle 4(1)(1), Bangalore**
(Appellant) (Respondent)

Name of the Assessee	MFAR CONSTRUCTIONS PRIVATE LIMITED
Address	Mfar Constructions Private Limited, 8,8a Avs Compound, 80 Feet Road, Koramangala, Bangalore 560034, Karnataka, India
Permanent Account Number	AABCM3803F
Assessment Year	2021-22

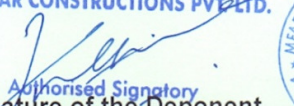
AFFIDAVIT IN SUPPORT OF PETITION FOR CONDONATION OF DELAY IN FILING APPEAL

I, Fathimathul Zuhra, aged about 49, daughter of P M Mohamed Ali, resident of Bangalore, is the Director of MFAR Constructions Pvt. Ltd., do hereby solemnly affirm and state as follows:

1. That I am the Fathimathul Zuhra of the Appellant, MFAR Constructions Pvt. Ltd., and as such, I am fully aware of the facts and circumstances of the case. I am filing this affidavit in support of the Petition for Condonation of Delay in filing the appeal before this Hon'ble Tribunal.
2. The reasons for the delay in filing the appeal before the Hon'ble ITAT Bangalore as explained in the petition for condonation of delay in filing the ITAT Appeal is true and correct to the best of my knowledge and belief.
3. The delay in filing of appeal is neither intentional nor deliberate. The delay is due to a bona fide and genuine reason.
4. That I, the deponent, do hereby verify that the contents of this affidavit are true and correct to the best of my knowledge and belief, and no part of it is false, nor has any material fact been concealed therein.

Verified at Bangalore on this 15th day of April 2025.

For **MFAR CONSTRUCTIONS PVT.LTD.**


Authorised Signatory
Signature of the Deponent
Name: Fathimathul Zuhra
Designation: Director



SWORN TO BEFORE ME

MFAR Constructions Private Limited,
8,8a Avs Compound, 80 Feet Road,
Koramangala, Bangalore 560034


ONKARAPPA.N.R.

7. On going through the above, we take note of the fact that the main cause cited for the delay in filing the appeal for 583 days is due to the fact that for the same assessment year 2021-22, the assessee had preferred two appeals before the Id. CIT(A)/NFAC, i.e. one against the intimation passed u/s 143(1) of the Act and another against assessment order passed u/s 143(3) of the Act. The assessee during the course of appellate proceedings inadvertently submitted the appeal filing fee paid challan and the replies to the hearing notices dated 13.6.2023 and 23.6.2023 as a response to hearing notice dated 7.6.2023, 14.6.2023 & 4.10.2024. Since no reply was filed in the e-filing portal as a response to notices dated 13.6.2023 & 23.6.2023, the Id. CIT(A)/NFAC dismissed the appeal without admitting the appeal. After the communication of the order of Id. CIT(A)/NFAC dated 20.7.2023, the assessee again checked the income tax portal and honestly believed that the appeal filed against the assessment order was still pending and the Id. CIT(A)/NFAC order dated 20.7.2023 was pertaining to intimation u/s 143(1) of the Act for the very same year. Due to this Bonafide belief, the assessee did not file any appeal against the order of Id. CIT(A)/NFAC dated 20.7.2023. Subsequently, after dismissal of appeal by the Id. CIT(A)/NFAC, a show cause notice u/s 270A of the Act was issued along with the reminder letter in which the assessee also inadvertently submitted that the appeal filed against the assessment order is still pending with the Id. CIT(A)/NFAC and accordingly requested that penalty proceedings may be kept in abeyance till the disposal of the said appeal. After the passing of the penalty order u/s 270A of the Act on 25.3.2025, the assessee again did a thorough check of the e-filing portal and found that all the replies to the hearing notices issued by the Id. CIT(A)/NFAC handling the appeal filed against the assessment order u/s 143(3) of the Act was filed as a response to hearing notice issued by Id. CIT(A)/NFAC handling the appeal filed against intimation u/s 143(1) of the Act. Thereafter, the assessee

immediately took legal assistance and proceeded to file the appeal before us with a delay of 583 days.

7.1 In the present case, there is no dispute that the order of ld. CIT(A)/NFAC was communicated to the assessee on 20.7.2023 i.e. on the date of the order. It is also undisputed fact that the assessee also after the service of the order of ld. CIT(A)/NFAC, checked the income tax portal wherein it was found that the first appellate proceedings for assessment year 2021-22 was still pending. The reason for filing the appeal belatedly before us was mainly due to the fact that assessee on an honest and Bonafide belief that the appeal filed against the assessment order is still pending and the ld. CIT(A)/NFAC order dated 20.7.2023 was pertaining to the intimation u/s 143(1) of the Act for the same year. We are of the considered opinion that this honest and Bonafide belief of the assessee also manifest from the fact that in reply to the penalty notice u/s 270A of the Act, the assessee had also requested to keep the penalty proceedings in abeyance on the belief that the appeal filed against the assessment order is still pending with ld. CIT(A)/NFAC. Therefore, we are of the considered opinion that it cannot be said that assessee is very callous in its approach in filing the appeal before us. It is perceived that the explanation offered in the condonation application as well as in affidavit is plausible and sufficient cause being shown by the assessee which prevented them from filing the appeal within the specified period u/s 253 of the Act. Further, when substantial justice and technical consideration are pitted against each other, the cause of substantial justice deserves to be preferred, for the other side cannot claim to have vested right for injustice being done because of non-deliberate delay. Therefore, we have to prefer substantial justice rather than technicality in deciding the issue. Therefore, we are bound to remove the injustice by condoning the delay on technicality. If the delay is not condoned, it would amount to legalizing an illegal

order which would result in unjust enrichment on the part of the State by retaining the tax relatable thereto. Under the scheme of Constitution, the Government cannot retain even a single pie of the individual citizen as tax, when it is not authorized by an authority of law. Therefore, if we refuse to condone the delay, that would amount to legalize an illegal and unconstitutional order passed by the lower authority.

7.2 Further, in the case of People Education & Economic Development Society Vs/ ITO reported in 100 ITD 87 (TM) (Chen), wherein held that “when substantial justice and technical consultation are pitted against each other, the cause of substantial justice deserves to be preferred for the other side cannot claim to have vested right in injustice being done because of non-deliberate delay”.

7.3 The next question may arise whether delay was excessive or inordinate. There is no question of any excessive or inordinate when the reason stated by the assessee was a sufficient cause for not filing the appeal. We have to see the cause for the delay. When there was a sufficient cause, the period of delay may not be relevant factor. In fact, the Madras High Court in the case of CIT vs. K.S.P. Shanmugavel Nadai and Ors. (153 ITR 596) considered the condonation of delay and held that there was sufficient and reasonable cause on the part of the assessee for not filing the appeal within the period of limitation. Accordingly, the Madras High Court condoned nearly 21 years of delay in filing the appeal. When compared to 21 years, 583 days cannot be considered to be inordinate or excessive. Furthermore, the Chennai Tribunal by majority opinion in the case of People Education and Economic Development Society (PEEDS) v. ITO (100 ITD 87) (Chennai) (TM) condoned more than six hundred days delay. Therefore, in our opinion, by preferring the substantial justice, the

delay of 583 days has to be condoned and accordingly we condone the delay and admit the appeal for adjudication.

8. Now having condoned the delay in filing this appeal, we also take a note of the fact that the Id. CIT(A)/NFAC dismissed the appeal of the assessee as not maintainable since the assessee failed to remove the deficiency issued. This being so, in the interest of justice and fair play and as submitted by the assessee in its condonation petition that the assessee inadvertently submitted the appeal filing fee paid challan and the replies to hearing notice dated 13.6.2023 & 23.6.2023 as a response to hearing notices dated 7.6.2023, 14.6.2023 & 4.10.2024, we deemed it fit & proper to remit the entire issues in dispute to the file of Id. CIT(A)/NFAC to decide afresh in accordance with law. Needless to say, a reasonable opportunity of being heard must be granted to the assessee. The assessee is also directed to produce the copy of appeal fees challan before the Id. CIT(A)/NFAC and also submit all the necessary documents/reconciliation/confirmation/statements as may be required for the proper adjudication of the case. It is ordered accordingly.

9. In the result, appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 6th Jan, 2026

Sd/-
(Prashant Maharishi)
Vice President

Sd/-
(Keshav Dubey)
Judicial Member

Bangalore,
Dated 6th Jan, 2026.
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,
ITAT, Bangalore.**