

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "B" MUMBAI**

**BEFORE SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)  
AND  
MS KAVITHA RAJAGOPAL (JUDICIAL MEMBER)**

**ITA No. 4099/MUM/2025  
Assessment Year: 2017-18**

Nanshi Export Private Limited  
301, 3<sup>rd</sup> floor Stanford Plaza opp.  
Citi mall Nr. Oberoi spring new link  
road, Andheri West, Maharashtra

**PAN NO. AADCN 0694 B  
Appellant**

**Vs.**

Income Tax Officer-15(2)(1),  
Mumbai  
Aayakar Bhawan, Mumbai-  
400020

**Respondent**

Assessee by : None  
Revenue by : Ms. Beena Santosh, CIT DR

Date of Hearing : 24/11/2025  
Date of pronouncement : 19/01/2026

**ORDER**

**PER OM PRAKASH KANT, AM**

This appeal by the assessee is directed against order dated 08.08.2025 passed by the Ld. Commissioner of Income-tax (Appeals)-National Faceless Appeal Centre- Delhi [in short 'the Ld.CIT'] for assessment year 2017-18, raising following grounds:-

*"1. On the facts and in the circumstances of the case and in law, the learned Commissioner of Income Tax Appeal erred in confirming the action of the Assessing Officer (AO) in issuance of notice u/s. 148 of the Income Tax Act.*

*2. On the facts and in the circumstances of the case and in law, the learned Commissioner of Income Tax Appeal erred in confirming the*



*action of the Assessing Officer (AO) to pass an order u/s. 144 r.w.s. 147 of the Income Tax Act.*

*3. On the facts and in the circumstances of the case and in law, the learned Commissioner of Income Tax Appeal erred in confirming the action of the Assessing Officer in determining the income at Rs. 54,58,92,371/-as against the returned income of Rs. 1,04,667/-.*

*4. On the facts and in the circumstances of the case and in law, the learned Commissioner of Income Tax erred in confirming the action of the Assessing Officer in determining and adding the Undisclosed Purchases u/s 69C of Rs. 54,31,76,489/-.*

*5. On the facts and in the circumstances of the case and in law, the learned Commissioner of Income Tax erred in confirming the action of the Assessing Officer in determining and adding the Commission of Rs. 27,15,882/-.*

*Your Appellant craves leave to add, alter, amend or withdraw any or all the ground(s) of appeal at the time or before the hearing of this appeal.”*

2. At the outset, it is noted that despite due service of notice, none appeared on behalf of the assessee at the time of hearing, nor was any application for adjournment filed. From the records, it is further evident that on earlier occasions as well, the assessee failed to respond to the notices of hearing issued for 12.08.2025 and 06.10.2025. In these circumstances, we are constrained to hold that the assessee was not interested in prosecuting the appeal. Accordingly, the appeal was heard *ex parte* qua the assessee after hearing the submissions of the learned Departmental Representative.



3. From the record, it is noticed that there is a delay of 234 days in filing the present appeal. The assessee has filed an application for condonation of delay along with an affidavit sworn by its director. In the affidavit, it has been stated that after receipt of the order of the learned Commissioner of Income-tax (Appeals), the matter was entrusted to the assessee's consultant for further necessary action. However, during the relevant period, the consultant was suffering from acute viral fever and upper respiratory tract infection, for which he was advised complete bed rest by the doctor. Owing to his illness, he had proceeded to his native place in Rajasthan and, during that period, was unable to file the appeal within the prescribed time or even intimate the assessee about the delay. It has been further affirmed that the delay was neither deliberate nor intentional, but occurred due to bona fide reasons beyond the control of the assessee. Relevant part of affidavit is reproduced as under:

*"3. We are in receipt of the CIT (A) order. After receiving the order, the same has been handed over to our consultant Mr. Bhanu Pratap Singh (Advocate), for further action. But unfortunately, during that period he was suffering from acute viral fever and URTI (Acute upper respiratory tract infections), so the doctor has advised him to take complete bed rest. Since his family is in his native place, he went to his native place in Rajasthan. Unfortunately, during that period, he was unable to file the appeal in time nor in a position to inform us about the same.*

*4. Since the date of the order is 08.08.2024, the respective appeal should have been filed on or before 07.10.2024. Hence there is a delay of 248 days in filing the appeal. The delay was not intentional, and it was for a Bonafede reason."*



4. It is an undisputed position that the explanation for delay has been duly supported by an affidavit and no counter-affidavit has been filed by the Revenue to controvert the facts stated therein. In these circumstances, we are satisfied that the assessee has shown sufficient cause for the delay in filing the appeal. Accordingly, the delay is condoned and the appeal is admitted for adjudication on merits.

5. Having considered submission of the Ld. DR op merits and perusal of the record, , we find that the learned Commissioner of Income-tax (Appeals) has disposed of the appeal without duly considering the submissions and evidences of the assessee. The assessee has raised grievances against various additions made by the Assessing Officer, which, in our considered view, require proper examination after affording adequate opportunity of being heard. In the interest of justice and fair play, we deem it appropriate to grant one more opportunity to the assessee to place on record the necessary documents and evidences in support of its claims. Accordingly, the impugned order of the learned Commissioner of Income-tax (Appeals) is set aside and the matter is restored to his file for fresh adjudication in accordance with law, after providing reasonable opportunity of hearing to the assessee.



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

**Order pronounced in the open Court on 19/01/2026.**

**Sd/-  
(KAVITHA RAJAGOPAL)  
JUDICIAL MEMBER**

**Sd/-  
(OM PRAKASH KANT)  
ACCOUNTANT MEMBER**

Mumbai;  
Dated: 19/01/2026  
Disha Raut, Stenographer

**Copy of the Order forwarded to :**

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

BY ORDER,

//True Copy//

(Assistant Registrar)  
**ITAT, Mumbai**