

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

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

ITA No.7403/Mum/2025
(Assessment Year: 2020-21)

Salma Sadiq Kantharia A/06, 1 st Floor, Shamsuddin Nagar, Andheri Kurla Road, Jari Mari Kurla, Mumbai-400 072	Vs.	ITO-Ward 41(1)(4) Kautilya Bhavan, C41-43, Avenue 3, Near Videsh Bhavan, G Block, BKC, Gilban Area, Bandra Kurla Complex, Bandra E, Mumbai-400 051
PAN/GIR No. ANDPK 5832 A		
(Appellant)	:	(Respondent)

Appellant by	:	Shri Piyush Chhajed & Shri Ayush Chhajed
Respondent by	:	Shri Swapnil Choudhari

Date of Hearing	:	22.01.2026
Date of Pronouncement	:	22.01.2026

ORDER

Per Saktijit Dey, Vice President:

This is an appeal by the assessee against order dated 27.05.2024 passed by National Faceless Appeal Centre (‘NFAC’ for short), Delhi for the assessment year (A.Y. for short) 2021-22.

2. Before we proceed to deal with the appeal, we notice that there is a delay of 471 days in filing the appeal. The assessee has sought condonation of delay by furnishing an Affidavit, explaining the reason for delay. It is the case of the assessee that in the appeal memo, in Form No. 35, the address of communication was that of assessee’s tax consultant, CA Niranjana R Shah. However, being an elderly person, suffering from prolonged illness,

he passed away on 17.10.2024. It is submitted, the notices of hearing issued between September, 2023 and May, 2024, were served in the email-id of the deceased Chartered Accountant, hence, could not be complied. Therefore, the assessee not only went unrepresented before the first appellate authority, but there was delay in filing the appeal before the Tribunal. Thus, he requested for condonation of delay.

3. Having considered rival submissions and perused the affidavit of the assessee and the other materials on record, we are convinced that the delay in filing the appeal was due to reasonable cause. Hence, we are inclined to condone the delay and admit the appeal for adjudication. Insofar as the appeal is concerned, the primary grievance of the assessee is against *ex parte* disposal of the appeal, that too without deciding on merits.

4. Having considered rival submissions and perused the materials on record, we find that Id. First appellate authority has mentioned the chronology of proceedings before him. From the facts narrated, it can be seen that though various notices of hearing were issued to the assessee between the period 25.09.2023 to 04.05.2024, however, there was no compliance. Thus, ultimately, Id. first appellate authority proceeded to dismiss the appeal purely for non-compliance. So far as the issue of non-compliance before Id. First appellate authority is concerned, in our view, the reasons for such non-compliance stand fully explained before us. Even otherwise also a reading of the impugned order of Id. First appellate authority clearly demonstrates that he has not decided the appeal on merits, but has dismissed due to non-compliance. This, in our view, is not in accordance with the statutory mandate. In view of the aforesaid, we are inclined to set aside the impugned order of Id. First appellate authority and restore the issues back to him for adjudication on merits after providing due and reasonable opportunity of being heard to the assessee.

5. In the result, the appeal is allowed for statistical purpose.

Order pronounced in the open court on 22.01.2026

Sd/-

(Jagadish)

Accountant Member

Mumbai; Dated : 22.01.2026

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