

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "C", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
And
SHRI JAGADISH, ACCOUNTANT MEMBER**

**ITA No.7102/M/2025
Assessment Year: 2017-18**

Connect Pack LLP, Office No.4 Second Floor, Washington Plaza, 269 Topiwala road, Goregawan, Mumbai – 400062. PAN – AAKFC2777Q.	Vs.	Income Tax Office National Faceless Assessment Centre, Delhi – 110001.
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Shailendra Singh Solanki, Ld. A.R.
Revenue by : Shri Virabhadra Mahajan, Ld. SR. D.R.

Date of Hearing : 05.01.2026
Date of Pronouncement : 21.01.2026

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 27.09.2025, impugned herein, passed by the National Faceless Appeal Centre (NFAC)/Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2017-18.

2. In the instant case, the Assessing Officer, vide assessment order dated 10.05.2023 under Section 147 r.w.s. 144B of the Act, has made an addition of Rs.36,50,000/- as unexplained cash deposit under Section 68 of the Act.

3. The Assessee being aggrieved challenged the said addition by filing the first appeal before the Ld. Commissioner, however, with the delay of 510 days in filing the same. The Assessee before the Ld. Commissioner in respect to the delay has claimed that the assessment order dated 10.05.2023 was not served on the Assessee and the Assessee came to know about the said assessment order only upon receipt of recovery notice from the department and therefore, the Assessee downloaded the assessment order from the portal. The Assessee in support of such claim, has also filed duly sworn affidavit.

4. The Ld. Commissioner though considered the aforesaid explanation of the Assessee qua condonation of delay of 510 days in filing the first appeal before him, however, declined to entertain the same, on the ground that the Assessee has not discharged the onus of "sufficient cause" within the meaning of Section 249 of the Act, hence, the delay in filing the appeal after 510 days, cannot be accepted.

5. Having heard the parties and giving thoughtful consideration to the peculiar facts and circumstances of the case, we observed that nothing is available on record to prove the contrary to the claim of the Assessee qua condonation of delay as raised before the Ld. Commissioner and the reasons stated by the Assessee for delay in filing of first appeal before the Ld. Commissioner, is based on the reasonable cause, which is duly supported with sworn affidavit. Even otherwise, at this juncture, it would not be appropriate to make the roving enquiry, whether the assessment order has been served to the Assessee earlier or not. Thus, on the aforesaid reasons, the delay of 510 days in filing first appeal before the Ld. Commissioner is condoned, however, subject to deposit of Rs. 11,000/- in the

Revenue Department under "other heads" within 30 days from today.

6. Coming to the merits of the case, as the Ld. Commissioner dismissed the appeal of the Assessee in limine but not on the merits and therefore, it would be appropriate to remand the instant case to the file of the Ld. Commissioner for decision on merit.

7. Thus, the case is accordingly remanded to the file of the Ld. Commissioner for decision on merit, suffice it to say, by affording reasonable opportunity being heard to the Assessee.

8. The Assessee is also directed to comply with the notices and file the relevant submissions and documents, as would be essentially required for proper and just decision of the case.

9. In the result, Assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 21.01.2026.

**Sd/-
(JAGADISH)
ACCOUNTANT MEMBER**

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

Tarun Kushwaha
Sr. Private Secretary.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.