

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "सी", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं
अन्नपूर्ण गुप्ता, लेखा सदस्य के समक्ष।

Before Shri Sanjay Garg, Judicial Member And
Annapurna Gupta, Accountant Member

आयकर अपील सं./ITA No.2410/Ahd/2025
निर्धारण वर्ष /Assessment Year : 2023-24

P. N. Enterprise E-501, 42 Park View Nr. Kalhar Exotica Science City, Sola Ahmedabad - 380 060	<u>बनाम/</u> <u>v/s.</u>	The ITO Ward-4(2)(1) Ahmedabad - 380 015
स्थायी लेखा सं./PAN: AAWFP 9588 L		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Ms. Hetvi Shah, CA on behalf of M.S. Chhajed, AR	
Revenue by :	Shri Rohit Aasudani, Sr.DR	

सुनवाई की तारीख/Date of Hearing : 21/01/2026
घोषणा की तारीख /Date of Pronouncement: 28/01/2026

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'CIT(A)'] dated 14/10/2025 passed u/s.250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the Assessment Year (AY) 2023-24.

2. The assessee, in this appeal, has taken the following grounds of appeal:

"1. The order passed by the Ld. CIT (A) is against law, equity & justice.

2. The Ld. CIT(A) has erred in law and on facts in dismissing appeal for want of appeal filed belatedly.

3. *The Ld. CIT(A) has erred in law and on facts in not adjudicating disallowance made by the Ld. A.O. of Rs. 27,54,000/- i.e. remuneration & interest to partner.*
4. *The Ld. CIT(A) has erred in law and on facts in not adjudicating disallowance of depreciation made by the Ld. A.O. of Rs. 10,03,961/-.*
5. *The Ld. CIT(A) has erred in law and on facts in not adjudicating disallowance made U/S 80G of the Act by the Ld. A.O. of Rs.3,57,794/-.*
6. *The Ld. CIT(A) has erred in law and on facts in not adjudicating disallowance made by the Ld. A.O. of GST and late fee of Rs. 11,33,268/-.*
7. *The Ld. CIT(A) has erred in law and on facts in not adjudicating disallowance made by the Ld. A.O. of Rs.2,06,39,198/- i.e., 30% of Labour charges amounting Rs.6,87,97,329/-.*
8. *The appellant Craves liberty to add, amend, alter or modify all or any grounds of appeal before final appeal."*

3. At the outset, Ms. Hetvi Shah, Ld. Counsel for the assessee has brought our attention to the impugned order of the Ld. CIT(A) to submit that the Ld. CIT(A) has dismissed the appeal of the assessee being barred by limitation of 14 days only.

4. The Ld. Counsel for the assessee has submitted that the concerned Chartered Accountant (C.A.), who was entrusted with the matter had gone on maternity leave because of which there was a small delay of 14 days in filing the appeal before the Ld. CIT(A). The Ld. Counsel has submitted that assessee has a fair case on merits and that in the interests of justice, the assessee may be given an opportunity to present its case before the Ld. CIT(A).

5. After considering the rival submissions, in our view, the interests of justice will be well-served if the assessee be given an opportunity to present its case before the Ld. CIT(A). The delay in filing the appeal before the

Ld.CIT(A) is also hereby condoned. The matter is restored to the file of the Ld. CIT(A) for decision afresh on merits by way of a speaking order, irrespective of the fact that there was a delay in filing the appeal before him, after giving due opportunity of hearing to the assessee. Needless to say that the assessee will promptly participate before the Ld.CIT(A) and will not contribute for any delay in disposal of this appeal by the Ld.CIT(A).

6. With the above observations, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the Open Court on 28/01/2026.

**Sd/-
(Annapurna Gupta)
Accountant Member**

**Sd/-
(Sanjay Garg)
Judicial Member**

अहमदाबाद/Ahmedabad, दिनांक/Dated 28/01/2026

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)- (NFAC), Delhi
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , अहमदाबाद/DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad