

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“F” BENCH, MUMBAI**

**BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &  
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

**I.T.A. No. 6308/Mum/2025  
A.Y: 2022-23**

First Orgacon Pvt Ltd 5 <sup>th</sup> Floor, 502, Juhu Nandadeep Co-op Hsg Soc Ltd, Vidhyanidhi Road, Opp Kaifee Azmi Park, Juhu, Mumbai <b>PAN – AAECF0538P</b> <b>(Appellant)</b>	Vs	ITO, Ward – 9(3)(1) Mumbai.          <b>(Respondent)</b>
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Assessee by	Shri Kaushik Makhwana
Revenue by	Ms. Kavitha Kaushik, Sr. DR

Date of Hearing	21.01.2026
Date of Pronouncement	29.01.2026

**ORDER**

**Per: SHRI. SANDEEP GOSAIN, J.M.:**

The present appeal has been filed by the assessee challenging the impugned order dt. 19.06.2025 passed under section 250 of the Income Tax Act, 1961 (‘the Act’), by the National Faceless Appeal Centre (NFAC) / CIT(A) for the assessment year 2022-23.

3. At the very outset, we noticed that there is delay of 34 days in filing present appeal and in this regard assessee has filed an application seeking condonation of delay is on

the record. The contentions of which is reproduced herein below:

*1. That I am the present Director of the First Orgacon Private Limited in the above-mentioned matter and am fully competent to swear this affidavit on the basis of facts known to me and derived from my personal knowledge.*

*2. That I state that recently I was going through the Income Tax Portal and came to notice that the CIT(A) order dated 19.06.2025 has been passed and then I immediately contested the same before your honour. Further the ITAT appeal was required to be filed within 2 months from the end of the month in which the order was passed i.e. by 31.08.2024.*

*3. That I state that I had checked the profile in Income Tax Portal wherein the email Id: anandpachigar@gmail.com was belong to the old director name Anand Pachigar resigned on 05.08.2025 and accordingly the same was communicated to him to know further facts of the case but Anand Pachigar has informed that the email for notices as well as order was received in spam so it went unnoticed and unable to trace and take any action for the same. Therefore, the appellant company was unable to respond any notice received from CIT(A) and also could not file the appeal within the prescribed time limit. Further, it is submitted that due to non-availability of staff in the company, no tracking of cases could be possible on Income Tax Portal.*

*4. That I state that keeping in mind, the above difficulty faced by the appellant company and purely on HUMANITARIAN reason, we request your honour the delay for filing the appeal be condoned.*

*5. That I state that due to the aforesaid mentioned reasons appeal in respect of the Assessment year 2022-23 could not be filed before the due date and hence has resulted in delay in filing the instant Appeal by 23 days.*

*6. That I pray the Hon'ble Tribunal to condone the delay occurred which was for the reasons beyond the control of the Appellant, for this act of kindness, the Appellant will remain ever grateful.*

3. On the other hand Ld. DR refuted the contents contained in the application and requested for dismissal of the same.

4. After having heard Ld. DR on this application for seeking condonation of delay and considering the entire factual position as explained in the application and also keeping in view the principles laid down by Hon'ble Supreme Court in the case of ***Land Acquisition Collector Vs MST Katiji and others 1987 AIR 1353 Supreme Court***, wherein it has been held that where substantial justice is pitted against technicalities of non deliberate delay, then in that eventuality substantial justice is to be preferred. In our view the principle of advancing substantial justice is of prime importance. Hence considering the explanation put forth by the Assessee by justifiably and properly explaining the delay which occurred in filing the appeal and taking sympathetic view that assessee in his application is suffering from cancer and construing the expression "sufficient cause" liberally we are inclined to condone the delay in filing the appeal before us. Therefore we condone the delay and admit the appeal to be heard on merits.

5. From the records, we noticed that assessee was *ex-parte* before Ld. CIT(A) and Ld. CIT(A) dismissed the appeal.

6. Be that as it may, without going into the merits of the issues raised by the assessee and considering the fact that assessee was *ex-parte* and could not substantiate its grounds raised in the appeal and could not put effective representation. Hence the Bench is of the view that one more opportunity be given to the assessee to represent his case and substantiate the grounds raised by him before Ld. CIT(A). Therefore considering the overall circumstances of the present case, we deem it proper to restore the matter back to the file of Ld. CIT(A) for deciding the matter afresh by providing sufficient and adequate opportunity to the assessee subject to cost of Rs. 10,000/- which shall be deposited by the assessee in the Prime Minister Relief Fund and a copy of the receipt shall be placed on file before Ld. CIT(A) within 30 days from the date of receipt of this order. The assessee shall not seek any adjournment on frivolous grounds and shall remain cooperative during the course of proceedings.

7. Before parting, we make it clear that our decision to restore the matter back to the file of the Ld. CIT(A) shall in no way be construed as having any reflection or expression

on the merits of the dispute which shall be adjudicated by the Ld. CIT(A) independently in accordance with law.

8. In the result the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 29/01/2026

Sd/-  
**BIJAYANANDA PRUSETH**  
**(ACCOUNTANT MEMBER)**

Sd/-  
**SANDEEP GOSAIN**  
**(JUDICIAL MEMBER)**

Mumbai:  
Dated: 29/01/2026

*KRK, Sr. PS.*

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

By order

(Asstt. Registrar)  
**ITAT, Mumbai**