

**IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, MUMBAI
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER &
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER
ITA No. 5851/MUM/2025 (AY: 2010-11)
(Physical hearing)**

New Age Knowledge Solutions Limited 804, Hallmark Business Plaza, Sant Dyaneshwar Marg, Near Gurunanak Hospital, Bandra East, Mumbai – 400081. [PAN : AACCN9737A]	Vs	Commissioner of Income Tax (Appeals), Mumbai.
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Bhupendra Shah, CA
Revenue by	Shri Biswanath Das, CIT-DR
Date of Institution	23.09.2025
Date of hearing	07.01.2026
Date of pronouncement	12.02.2026

Order under section 254(1) of Income Tax Act

PER PAWAN SINGH, JUDICIAL MEMBER;

1. This appeal by assessee is directed against the ex-parte order of Id. CIT(A)/NFAC dated 20.06.2025 for Assessment Year (AY) 2010-11, wherein addition on account of unexplained credit under section 68 of Rs. 10.57 Crore and other additions made by Assessing officer (AO) was upheld.
2. Rival submissions of both the parties have been heard and record perused. The Id. Authorized Representative (Id. AR) of the assessee submits that there is delay of 23 days in filing appeal before this Tribunal. The assessee has filed its affidavit for condonation of delay. The Id. AR submits that the assessee could not realized about passing of order by Id. CIT(A). The e-mail address of assessee was assessable by

former employee, who left the services issued to cessation of work and it become inoperative. In absence of proper staff, the assessee company could not realized about passing of the order and on coming to know the present appeal is filed. The delay in filing is not intentional. On merit, the Id. AR of the assessee submits that while filing appeal before Id. CIT(A), in Form 35, the assessee in column related to service of notice through e-mail opted as "No". The notice through e-mail was not realized by assessee as there was no staff in the office of Assessee Company. Therefore, no compliance could be made before Id. CIT(A). Resultantly, Id. CIT(A) passed ex-parte order. The Id. AR of the assessee submits that one more opportunity may be allowed to assessee to contest the appeal on merit. He undertakes on behalf of the assessee to be more vigilant in future in making timely compliance.

3. On the other hand, learned Senior Departmental Representative (Id. Sr. DR) for the Revenue not seriously opposed the plea of Id. AR of the assessee for condoning the delay or in seeking restoration of matter to the file of Id. CIT(A).
4. We have considered the rival submissions of both the parties and have gone through the lower authorities carefully. Firstly, we are considering the plea in condonation of delay raised by Id. AR of the assessee. Considering the fact that there is minor delay in 23 days in filing the appeal. On considering the explanation offered by Id. AR of the assessee. We find that there is no intentional or deliberate delay in

filing appeal. Thus, delay in filing appeal before Tribunal is condoned.

Now, advertent to merits of the case.

5. We find that Id. CIT(A) passed the order in ex-parte proceedings by taking view that despite service of various notice under section 250, the assessee has not furnished written submission. Considering the fact that assessee has opted "No" in Form 35 and ultimately ex-parte order was passed by Id CIT(A). No physical notice was served. We find that substantial rights of assessee are in the present appeal. Further, before us, the Id. AR of the assessee has undertaken to be more vigilant in future in making timely compliance. Therefore, keeping in view the principle of natural justice, the matter is restored back to the file of Id. CIT(A) to decide all the issues on merit. The assessee is also directed to be more vigilant in future in making timely compliance. In the result, grounds of appeal raised by assessee are allowed for statistical purpose.
6. In the result, the appeal of assessee is allowed for statistical purpose.

Order pronounced in the open court on 12/02/2026

Sd/-
(ARUN KHODPIA)
ACCOUNTANT MEMBER

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Mumbai; Dated 12/02/2026
Biswajit, Sr PS

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Mumbai; and
- (5) Guard file.

By Order

Assistant Registrar
ITAT, Mumbai