

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**"J(SMC)" BENCH, MUMBAI**  
**BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER&**  
**SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**  
**ITA No. 8977/MUM/2025 (AY: 2016-17)**  
*(Physical hearing)*

Amarchand Lakhmichand Narang 401, 4 <sup>th</sup> Floor, Narang Manor, Plot No. 96-B, 15 <sup>th</sup> Road, Bandra (W), Mumbai – 400050. <b>[PAN : AAAPN4853C]</b>	Vs	ITO, Ward – 12(1)(2), Mumbai. Aayakar Bhavan, Mumbai – 400020.
Appellant / Assessee		Respondent / Revenue

Assessee by	Ms. Rutuja Pawar & Ms. Saloni Sankhe Advocates
Revenue by	Shri Aditya Rai, Sr. DR
Date of Institution	23.12.2025
Date of hearing	12.02.2026
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)-7, Delhi dated 14.11.2025 for Assessment Year (AY) 2016-17.
2. Rival submissions of both the parties have been heard and record perused. Ms Saloni Sankhe learned Advocate/ Authorized Representative (Id. AR) of the assessee submits that there was little delay in filing appeal before Id CIT(A). The Assessing Officer (AO) passed assessment order on 26.12.2018. First appeal before Id CIT(A) was filed only on 26.04.2029, thus, in filing such appeal there was delay of 92 days. The delay in filing such appeal was not intentional. The consultant of assessee neither filed nor advised to file further appeal in time and when asked him to take further necessary legal step, he refused to take further

step to file appeal. The assessee engaged other consultant and file appeal before Id CIT(A). There was reasonable cause to condone such delay. The assessee is interested to persue his case on merit. The appeal of assessee was dismissed in limine, without considering the merits of the case. The assessee seeks one more opportunity to contest the case before Id. CIT(A). The assessee has good case on merit and is likely to succeed in one more opportunity to contest the case before Id. CIT(A) with the liberty to file written submission along with corroborative / supporting evidence. She undertakes on behalf of assessee to be more vigilant in making timely compliance before lower authorities.

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.
4. We have considered the rival submissions of both the parties and have gone through the lower authorities carefully. We find that Id CIT(A) dismissed the appeal of assessee by not condoning the delay in filing first appeal. Before us, the Id AR of the assessee vehemently urged that the assessee is really interested to pursue his case on merit. Considering the circumstances explained by Id AR of the assessee, which we have noted above, we find that the delay in filing appeal is not intentional, rather the assessee is interested to pursue his case on merit, hence delay in filing appeal before Id CIT(A) is condoned. Further we find that the Id CIT(A) has not discussed the merits of various grounds of appeal, 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 furnish all the details and submissions to substantiate his grounds of appeal. In the result, grounds of appeal raised by assessee are allowed for statistical purpose.

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

Order pronounced on 12/02/2026 at the time of hearing in the open court.

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