



सत्यमेव जयते

IN THE INCOME TAX APPELLATE TRIBUNAL, PANAJI BENCH, GOA

BEFORE HON'BLE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER

AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

ITA No. 259 to 268/PAN/2025

Assessment Years: 2006-07 to 2010-11

Neha Prasanna Ghotage

No. 1088, Preana Homes,

Ranade Colony, Hindwadi,

Belgaum-590011

PAN: AJKPG5121B.

..... Appellant

V/s

Asstt. Commissioner of Income Tax,

Central Circle-2, Belgaum.

..... Respondent

Represented

Assessee by: Mr Pramod Vaidya ['Ld. AR']

Revenue by: Mr Azhar Zain ['Ld. DR']

Date of conclusive Hearing : 09/02/2026

Date of Pronouncement : 11/02/2026

ORDER

PER BENCH (7:3);

The captioned bunch of appeals are filed u/s 253(1) of the Income-tax Act, 1961 [**the Act**] challenges respective separate orders passed by the National Faceless Appeal Centre, Delhi [**Ld. NFAC**] u/s 250 of the Act involving five assessment years from 2006-7 to 2010-11 [**AYs**] of which first five in sequence



arisen out of order of assessment passed u/s 144 r.w.s. 153C of the Act passed by the Asstt. Commissioner of Income Tax, Central Circle, Belgaum [**Ld. AO**] and rest emanated out of penalty order passed u/s 271(1)(c) of the Act for the respective assessment years.

2. Since facts involved in this bunch of appeals and issue dealt therein are common & identical, on rival party's common request these appeals for the sake of brevity & convenience are heard together for being disposed off by this common & consolidated order.

3. In advancing these matters together, the first appeal ITA No. 259/PAN/2025 is taken as lead case, resultantly our adjudication laid in succeeding paragraphs shall *mutatis-mutandis* apply to remaining two appeals and be read as such.



ITA NO. 259/PAN/2025

4. As we find that, the first appeal against order of assessment dt. 21/03/2014 passed u/s 144 r.w.s. 153C of the Act was filed before first appellate authority on 19/09/2023 u/s 246A r.w.s. 249 of the Act. In view of s/s (2) of section 249 of the Act the said appeal was required to be filed within thirty days. The first appeal however admittedly filed with delay of 3433 days beyond the former statutory time period, hence barred by limitation as prescribed by s/s (2) of section 249 of the Act.

5. May as it be, the first appellate authority is empowered under s/s (3) of section 249 to admit the first appeal even after expiry of thirty days if he is satisfied that the assessee had 'sufficient cause' in not presenting the appeal within the statutory period.

Therefore the, Ld. NFAC vide notice dt. 03/10/2024



called upon the assessee to state the 'reason or reasons behind such exorbitant & inordinate delay of 3433 days and explain as to how such reason or reasons forms 'sufficiency cause' & how such cause prevented the assessee in filing appeals in time.

6. The said notice since not effectively replied by the assessee along-with essential evidence and adducing therewith written submission explaining the delay and sufficient cause therebehind, the Ld. NFAC therefore in the larger interest of justice granted further opportunity vide notice dt. 07/02/2025 which the appellant failed to take advantage thereof and to comply therewith. In the event the Ld. NFAC accorded further hearing vide notice 18/02/2025 failing to which a show cause-cum-final notice dt. 06/05/2025 was also found issued to thereby again calling upon the appellant to adduce documents and



written submissions in support of claims. However, the appellant remained indifferent. In the event, the Ld. NFAC for the want documents and explanation about the reasons of delay and sufficiency thereof etc. rejected the request for condonation of delay in filing and dismissed the appeal *in limine* as time barred.

ITA No 260 to 263/PAN/2025

7. Similarly, in these cases also, the first appeals against assessment orders passed u/s 144 r.w.s. 153C of the Act on 21/03/2014 were filed on 27/09/2023, 18/12/2023, 27/12/2023 & 29/12/2023 u/s 246A r.w.s. 249 of the Act, respectively. The said first appeals were also admittedly has been filed with a substantial delay of 3477, 3559, 3568 & 3570 days beyond the statutory time period, hence also barred by limitation as prescribed by s/s (2) of section 249 of the Act.



8. The opportunities provided by the Ld. NFAC to display 'sufficient cause' behind such belated filings herein too were never attended, nor any evidence in support of claim and explanations were filed. In the event the Ld. NFAC rejected the assessee's bland prayer for condonation of delay on similar lines and dismissed as barred by limitation.

ITA No 264 to 268/PAN/2025

9. By the first appeals against penalty orders all dt. 30/09/2014 passed u/s 271(1)(c) the Act were challenged u/s 246A r.w.s. 249 of the Act on 13/09/2023, 27/09/2023, 18/12/2023, 27/12/2023 & 29/12/2023 respectively. Admittedly, the appeals were filed with a substantial delay of 3270, 3248, 3366, 3375 & 3377 days beyond the statutory time period, hence also barred by limitation as prescribed by s/s (2) of section 249 of the Act.



10. Alike in former cases, opportunities provided to showcase 'sufficient cause' behind such belated filings in these cases also went futile as no evidence and explanations were filed. In the event the Ld. NFAC rejected the assessee's belated prayer for condonation of delay on similar lines and dismissed by separate orders all dt. 10/06/2025.

11. At the outset of hearing, the Ld. AR commonly submitted that, these appeals are instituted against respective impugned orders by which the Ld. CIT(A) denied to condone the delay of 3270 to 3570 days (approx.) in filing first appeals before him u/s 246A r.w.s. 249 of the Act against the respective orders of assessment framed u/s 144 r.w.s. 153C and consequential penalty orders passed u/s 271(1)(c) of the Act. Therefore, the only ground that could have been taken in appeal memo Form 36 is to grant an



opportunity to re-present the 'sufficient cause' with the help of evidence before Ld. CIT(A). Though the assessee failed to raise such specific ground in appeal in seeking remand for *de-nova* adjudication of delay in filing first appeals, however has set in motion the request through general ground number 5 raised in the appeal memo.

12. *Au contraire*, the Ld. DR Mr Zain strongly objected the prayer of the appellant. It was refuted that, pursuant to a search action u/s 132 of the Act on Mr Prasanna Ghotage (the spouse of the present appellant assessee) certain incriminating material of the assessee were found and seized. The consequential proceedings were initiated u/s 153 of the Act. In response thereto, the assessee neither filed any return nor responded the notices. The non-co-operation lead to framing of assessment to the



best of judgement u/s 153C r.w.s. 144 of the Act on the basis of bank statements, seized material and the statements recorded etc. The assessee herself participated in the assessment proceedings wherein statements u/s 131 of the Act were recorded which were used for all the above years in farming assessments as well as penalty proceedings.

13. Adverting to filing history brought on record vide registry inward no 312/dt. 09/02/2026, the Ld. Zain tried to demonstrate that, post culmination of assessments/penalty proceedings under challenge, the appellant right from the assessment year 2011-12 to 2024-25 is regular in filing the return and not to make mention separately that these filings were made online wherein 360° of information/data about passing of orders, standing demands thereagainst, pending litigation etc. were available & seen.



14. After factual narration, the Ld. DR contended that, the assessee neither dislodged the aforestated facts nor placed any evidence to disprove that passing of assessment/penalty order post recording of her statement u/s 131 of the Act it was well within her knowledge. Reinforcing the assessee's awareness about the framing of assessment and levy of penalty by separate orders, the Ld. Zain further argued that, once it is established so, then the filing of first appeal before Ld. CIT(A) after a period of 8 to 9 years (approx.) suggest nothing than undue exploitation of process of law after the lapse of almost a decade. Therefore, *in limine* the prayer for remand of the appellant is to be rejected in view of '*Meda Raja Kishor Raghuramy Reddy Vs ACIT*' [160 taxmann.com 416] & '*Senior Bhosale Estate (HUF) Vs ACIT*' [2019, 112 Taxmann.com 134 (SC)].



15. Alternatively, the Revenue also submits that, having filed first appeal with more than inordinate delay, the assessee was granted multiple opportunities by Ld. CIT(A) to lay evidence in support of prayer of condonation. However, the assessee in spite of more than multiple opportunity deliberately failed adduce any evidence to prove existence of 'sufficient cause' behind such inordinate delay in filing those before Ld. CIT(A). Further in the present proceeding too, beside bald statement that, the spouse of the assessee was displaced owing to arrest for three years, there is nothing on record to relook so as to consider the request of remand. Thus, burden of proof that there were a reason and such reason in view of settled position of law forms a 'sufficient cause' for the purpose of condonation of inordinate delay of 3377 to 3433 days remained undischarged.



16. We have heard rival party's common submissions on request for remand for *de-nova* adjudication on delay in instituting appeals before Ld. CIT(A) and subject to rule 18 (supra) perused material placed on record and considered the facts in the light of settled position of law which are forewarned to the respective parties for rebuttal. We note that, the sum & substance of appellant contention is that, owing to two cannonball reasons; (i) that the appellant was unaware of passing of assessment & penalty orders and (ii) since the appellant's spouse was displaced due to arrest for a period three years from 30/10/2012, therefore the appeals before Ld. NFAC could not be filed in time. As far as non-prosecution of appeals before Ld. NFAC is concerned, the appellant stated to have displaced the working staff immediately after her spouse was arrested.



17. We find that, after farming of assessment for the years under consideration u/s 144 r.w.s. 153C of the Act the consequential demand liability determined u/s 156 of the Act qua each assessment year was raised by Ld. AO and vide separate notices issued u/s 156 of the Act on 21/03/2014 which were duly communicated on the registered address of appellant as were then available on assessment records. Similarly, we also find that, after culmination of penalty proceedings u/s 271(1)(c) of the Act the demand liability qua each assessment year vide separate notice u/s 156 of the Act was raised on 30/09/2014 and communicated to the appellant at her registered address as were available on the record with the Revenue i.e. #202, railway Parallel Road, Chidambar Nagar, Belgaum, Karnataka. Which the appellant could hardly dislodge placing evidence.



18. Further, we also find that, for the subsequent assessment years commencing from AY 2011-12 to AY 2015-16 reassessment proceedings in the case of the assessee vide notice issued u/s 148 of the Act were initiated and pursuant thereto a return of income for each of such assessment years was also filed by the appellant on 30/03/2018. Insofar as the AY 2016-17 is concerned, we also find that, pursuant to 142(1) notice the appellant filed a return of her income on 30/03/2018. During the course of filing of former returns, it was well within the knowledge of the appellant that, assessment orders u/s 144 r.w.s. 153 of the Act and consequential penalty orders therefore u/s 271(1) of the Act were already passed and demands raised thereagainst were not only communicated but pending for payment. None of these findings were pull to pieces by the appellant.



19. In view of the aforestated findings, we see strength in the Revenue's contention that, the appellant had due knowledge of assessment & penalty orders as soon they passed for the years under consideration. We say so because, the return filing history placed on record for subsequent assessment years commencing from 2017-18 & 2020-21 to 2024-25 filed her return online u/s 139(1)/139(4) of the Act on the web-portal also adds up to reinforce that the appellant was abreast of framing of assessment & penalty orders against which an appeal u/s 246A r.w.s. 249 of the Act was (if chosen) pending to be filed. *Au courant*, the appellant opted not to file appeals against such assessment & penalty orders u/s 246A of the Act until the lapse of eight to nine years from the expiry of statutory time limit.



20. In view of the aforestated findings, the former reason advanced to support for condonation of delay in filing the appeals u/s 249A of the Act in view thereof ratio laid in '*Meda Raja Kishor Raghuramy Reddy Vs ACIT*' and '*Senior Bhosale Estate (HUF) Vs ACIT*' (supra), stands rejected.

21. Now coming to later & final reason that displacement of spouse as well as working staff to look into filing of appeals in time we at the outset note that; the period of three years during which the spouse of the appellant was displaced owing his arrest may form a reason 'sufficient' to prevent the appellant from filing of appeals in time, but the total period of delay in these appeals were almost 8 to 9 years. For balance period of delay of 5 to 6 years, the appellant could hardly place any evidence on record.



22. The displacement of working staff or consultants etc., as pleaded was one of the reasons for not filing the first appeals in time could hardly be seen inspiring because with the help of such or similar working staff and consultant the appellant participated in the subsequent re-assessment proceedings initiated in her case for AY 2011-12 to 2015-16. It is not also oblivious on records that, without the help of such or similar working staff or consultant the appellant not only represented herself in reassessment proceedings for former years but continued to file regular returns from AY 2017-18 to 2024-25 u/s 139(4)/139(1) of the Act which were processed & intimation of which duly communicated to appellant in a same way as the communication of passing of assessment & penalty orders were made. Therefore, the later reason falls flat for condonation.



23. It is trite law that, the burden is on the party claiming a condonation of delay to place before the authority, in clear & explicit terms, all facts on which party relies, so that the appellate authority/court after hearing to rival parties can come to conclusion that it is not a case of want of diligence or inaction on the part of the applicant seeking condonation.

24. In the instant appeals, the gross delay of 8 to 9 years (5 to 6 years after considering displacement of spouse for three years) days is claimed to have been occurred owing to; (a) non-intimation or delayed intimation assessment/penalty orders and (b) displacement of working staff & consultant etc. finds no strength in view of contradictory material placed on records by the Revenue, therefore the contents of affidavit dt. 27/01/2026 placed on records did fail to inspire confidence for balance period of 5-6 years.



25. A careful contemplation of records revealed us that, there is neither any plausible explanation nor any whisper in the entire narration of facts about a single step taken by the appellant to showcase required seriousness, and not even a bonafied affirmation that delay was accidental. We also observed that, neither through such affidavit nor by any other document/petition or application the appellant could demonstrate that there was a ‘*sufficient cause*’ behind the substantial & inordinate delay of 5 to 6 years which prevented it from filing the present appeal within the statutory time limit allowed u/s 249(2) of the Act. In the event the lifeline embedded in s/s (3) of section 249 of the Act could not rescue the appellant from rejection of petition for condonation and dismissal of first appeal u/s 250 of the Act *in limine* by the Ld. NFAC.



26. In the premise of our aforestated observation, the delay in our mindful consideration remained unsupported by any adequate, enough, or sufficient cause/reason and further not been satisfactorily explained either (i) in the course of physical hearing or (ii) in the course of proceedings before the first appellate authority. The appellant on the other hand did initiate no action or vigilance for a more than 8 to 9 years (approx.) after the service/communication of orders to be appealed u/s 246A of the Act and for more than 5 to 6 years after the release of spouse for jail. Thus, the appellant failed to show that delay in filing appeals before first appellate authority was undeliberate. The appellant all along remained inactive and material placed on record did in no manner displays that it was vigilant, diligent with the pending tax litigation. *Per contra*, the appellant has



not proved any inaction or negligence on the part of a Revenue, much less have they pleaded any action or vigilance on their own part.

27. In our thoughtful consideration the appellant failed to make out a case not only for remand to the file of Ld. NFAC but also for condonation of delay as it remained not only negligent but nor did initiate any steps at all. The prayer for (i) remand as well as (ii) condonation therefore seems to have been made as matter of right we say so because the averments made in the affidavit sorely lacks bonafied imputable, therefore there is much less '*sufficient cause*' made out therein. While deciding the issue we are also mindful to the conduct, behaviour, laxity attitude of the appellant and sheer negligence towards prosecution which cannot be given a total go-bye.



28. In view of the parameter set in ‘*Vijay Vishin Meghani Vs. DCIT & Anr*’ [2017, 398 ITR 250 (Bom)] and ‘*Collector, Land Acquisition, Anantnag and Anr. Vs Ms Katiji and Others*’ [1987, 167 ITR 5 (SC)], ‘*Esha Bhattacharjee Vs Managing committee of Raghunathpur Academy and Ors*’ reported in [2013, 9 SCR 782 (SC)], ‘*Basawaraj & Anr Vs Special Land Acquisition Officer*’ [AIR 2014 SC 746], we are mindful to hold that, the reasons stated & averments made in support of delay *per-se* failed to prove existence of sufficient cause, therefore all pleas made therein & grounds contended to buy home delay condonation and remand stands rejected.

29. In result, these all appeals are DISMISSED.

In terms of rule 34 of ITAT Rules, 1963 the order pronounced in the open court on date mentioned hereinbefore.

-S/d-

PAVAN KUMAR GADALE
JUDICIAL MEMBER

-S/d-

G. D. PADMAHSHALI
ACCOUNTANT MEMBER

Panaji/Dt: 11th February, 2026.

Copy of the Order forwarded to :

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|-------------------|--------------------------------|-------------------------------------------------------|
| 1. The Appellant. | 2. The Respondent. | 3. The CIT(A)/NFAC Concerned |
| 4. PCIT Concerned | 5. DR, ITAT, Panaji Bench, Goa | 6. Guard File |
| | | By Order,
Sr. Private Secretary / AR ITAT, Panaji. |