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. 150/PAN/2024

Assessment Years: 2016-17

Leo Deniz
Row House No. 6 J P Andrade Residency,
Borda Fatorda, Goa-403602
PAN: AMGPD8687A .... ***Appellant***

V/s

Income Tax Officer,
International Taxation Ward,
Panaji, Goa. .... ***Respondent***

Represented

Assessee by: Mr Omkar Godbole ['Ld. AR']
Revenue by: Mr Ish Gupta ['Ld. DR']
Date of conclusive Hearing : 02/02/2026
Date of Pronouncement : 13/02/2026

ORDER

PER G. D. PADMAHSHALI;

This appeal is filed u/s 253(1) of the Income-tax Act, 1961 ['**the Act**'] by the assessee challenging order dt. 30/11/2022 of the Commissioner of Income Tax, Appeals-12 Bengaluru ['**Ld. CIT**'] passed u/s 250 of the Act which sprung from order dt. 27/12/2018 passed by the Income Tax Officer, International Taxation Ward, Panaji ['**Ld. AO**'] u/s 143(3) of the Act.

2. *Briefly stated the facts of the case are that*;

2.1 The assessee is a non-resident individual ['NRI'], who filed return of income on 18/07/2016 declaring total income of ₹86,060/- comprising interest etc., with a claim of exempted salary income for a sum of ₹55,56,916/-. The case of the assessee vide notice dt. 10/07/2017 issued u/s 143(2) of the Act selected for scrutiny and consequential assessment vide order dt. 27/12/2018 was framed u/s 143(3) of the Act whereby the total income of the assessee was assessed at ₹56,42,976/- owning to denial of exemption claimed in the return of income by the assessee for the want of documents & explanation.

2.2 Aggrieved by the assessment order and *per se* by denial of exemption, the assessee filed an appeal u/s 246A r.w.s. 249 of the Act before Ld. CIT(A) on 23/01/2019, which was dismissed *ex-parte*.

2.3 Aggrieved by the actions of the tax authorities below the assessee came in present appeal with a sole & substantive ground as;

> ***1. That the learned AO and the learned CIT(A) has erred in law and on facts, in taxing the exempt income without considering NRI status of the appellant.***

3. Without going into merits of ground of appeal raised, we have heard the rival party's submission & vehement arguments on the limited issue of delay in instituting the present appeal, reasons there behind & sufficiency thereof and subject to rule 18 of Income Tax Appellate Tribunal Rules, 1963 ['ITAT-Rules'] perused the material placed on record and considered the facts of relating to delay in the light of settled position of law, which are forewarned to the respective representatives for rebuttal.

4. We note that, the assessment order u/s 143(3) of the Act passed on 27/12/2018 was challenged before Ld. CIT(A) on 23/01/2019. The Ld. CIT(A) disposed of the said appeal of the assessee u/s 250 of the Act *ex-parte* for non-prosecution on 30/11/2022 [‘impugned order’] and the assessee admitted having received the impugned order on even date. The present appeal against such impugned order is however instituted u/s 253(1) of the Act on 21/06/2024 [date on receipt of appeal as endorsed by the Registry]. The registry of the Tribunal endorsed the appeal with delay of 509 days in instituting before Tribunal, whereas the appellant assessee in all the documents claimed to have instituted the present appeal with a delay of 563 days from the expiry of period of limitation in terms of pre-amended provision of s/s (3) of section 253 of the Act.

5. In terms of pre-amended provisions of s/s (3) of section 253 of the Act, every appeal u/s 253(1) or 253(2) of the Act before the Appellate Tribunal is required to be filed *'within sixty days of the date on which order sought be appealed is communicated to the assessee'.* W.e.f. 01/10/2024 the period of limitation amended to *'two months from the end of the month in which order sought to be appealed is communicated to the assessee'*. This appeal since filed on 21/06/2024 i.e., instituted prior to former amendment, therefore delay was to be computed with reference to time limit of '*sixty days.* In view of above, rival parties have concertedly recomputed 508 days delay. Taking note thereof, we advanced to vouch reasons there behind & sufficiency thereof on the strength of material placed on records, vehement rival arguments advanced and case laws relied upon.

6. The delay of 563/508 days as candidly accepted to be inordinate/substantial. May it be so; however, the appellant's plea completely inspired the bench that length of delay can never be sole determinant in deciding as to whether it is condonable or not, but the reasons & their sufficiency together does. It is well accepted by the Hon'ble Courts that the true length of delay is no matter, the acceptability of explanation is the only criteria in vouching *'sufficiency of cause/reasons'* as the primary function of quasi-judicial authority is to adjudicate dispute between parties to advance substantial justice. There may be inordinate delay but if supported with sufficient cause/reason, then such delay irrespective of its substantiality qualifies for condonation and *vice-versa* an insignificant delay unsupported by 'sufficient cause/reasons' is not pardonable. So, in

true sense, not the number but ***text of explanation is determinative*** in the matter of condonation of delay and it is worthy to note the Hon'ble Supreme Court vide para 15 summarized the same in *'Basawaraj & Anr Vs Special Land Acquisition Officer'* [AIR 2014 SC 746] as;

> *"15. The law on the issue can be summarized to the effect that where a case has been presented in the court beyond limitation, the applicant has to explain the court as to what was the "sufficient cause" which means an **adequate and enough reason** which prevented him to approach the court within limitation. In case a party **is found to be negligent**, or for **want of bona fide** on his part in the facts and circumstances of the case, or found to have **not acted diligently** or **remained inactive**, there cannot be a justified ground to condone the delay. No court could be justified in condoning such an inordinate delay by imposing any condition whatsoever. The application is to be decided only within the parameters laid down by this Court in regard to the condonation of delay. In case there was **no sufficient cause to prevent a litigant to approach** the court on time condoning the delay without any justification, putting any condition whatsoever, amounts to passing an order in violation of the statutory provisions and it tantamount to showing utter disregard to the legislature".* ***(Emphasis supplied)***

7. As stated earlier, the present appeal is filed with inordinate delay of 563/508 days beyond the applicable statutory time period, hence is barred by limitation in terms of s/s (3) of section 253 of the Act. The admission of the appeal therefore in view provisions of s/s (5) of section 253 of the Act, is subject to fulfilment of certain pre-conditions which inter-alia dilated as; (i) the delay to be supported by an application/petition requesting condonation ***and*** (ii) also to be supported by an affidavit explaining reasons behind such delay ***and*** (iii) such reason stated in affidavit should form '***sufficient cause***' for such substantial delay requested for condonation ***and*** (iv) satisfactory explanation with the support of cogent evidence/s that such '***sufficient cause***' prevented the appellant/petition from filing the present appeal within the prescribed time limit.

8. At the outset we are of the considered view that in ensuring the larger interest of justice, the fulfilment of former first two pre-conditions may be seen as formal procedure to be followed while dealing with condonation prayer and as such not be vouched with iron-cast approach in view of the judgement of Hon'ble Supreme Court rendered in *'Raheem Shah & ANR Vs Govind Singh & Ors'* [2023, LiveLaw (SC) 572]. In the event of shortcoming in documents and insufficiency in explanation the petitioner deserves reasonable opportunity. Therefore, treating all procedural aspect as secondary & subordinate in seeking condonation, what is immensely essential for condonation of delay is that, the petitioner showcases to the satisfaction that; (i) there was a ***sufficient cause*** and (ii) ***such cause prevented*** the appellant from filing the present appeal in time.

9. For vouching ‘sufficiency’ of reasons it is apt to highlight core principles culled out by the Hon'ble Apex court in *‘Esha Bhattacharjee Vs Managing committee of Raghunathpur Academy and Ors’* reported in [2013, 9 SCR 782 (SC)];

*(a) **Lack of bonafied imputable** to a party seeking condonation of delay is a significant and relevant fact;*

*(b) The concept of liberal approach has to encapsulate the **conception of reasonableness** and totally unfettered free play is not allowed;*

*(c) The **conduct, behaviour and attitude of a party** relating to its negligence cannot be given a total go-bye in the name of liberal approach.*

*(d) If the explanation offered is concocted or grounds urged in the **applications are fanciful**, the Courts should be vigilant not to expose the other side unnecessarily to face such litigation.*

*(e) It is to be borne in mind that no one gets away with **fraud, misrepresentation, or interpolation** by taking recourse to the technicalities of the law of limitation.*

*(f) An application for condonation of delay should be drafted with **careful concern and not in a haphazard manner** harbouring notion that Courts are required to condone delay on bedrock of principle that adjudication of lis on merits is seminal to justice dispensation system;*

*(g) The increasing tendency to perceive the **delay as a non- serious matter** and hence **lackadaisical propensity** can be exhibited in a nonchalant manner requires to be curbed, of course, with legal parameters.* ***(Emphasis supplied)***

10. We note that, the appellant assessee is an individual & an Indian national who has been regular in filing the return of income ['ITR'] online using email-id & mobile for return related communications. After the return of income for the year under consideration was filed online, and the case of the appellant was subjected to scrutiny by issue of notice 10/07/2017. Such and subsequent notices etc., were communicated to the appellant on email-ids & mobile number registered on web-portal. However in the course of assessment the appellant found to have opted out from adducing any evidence to prove the claim for exempted income. In view thereof, the assessment by order dt. 27/12/2018 was passed and since the appellant had due knowledge thereof, an appeal thereagainst was filed immediately with Ld. CIT(A) on 23/01/2019.

11. Upon institution of appeal, the Ld. CIT(A) initiated the proceedings vide notice 11/03/2020 which was remained unattended. Subsequently from 14/12/2020 to 25/02/2022 as many as seven separate notices were issued by the Ld. CIT(A) thereby calling upon the appellant to file necessary documents and tender sufficient explanation in support of grounds raised & claims made in the appeal. These notices were neither replied nor responded. The failure on the part of appellant to represent himself before Ld. CIT(A) in response to these seven notices may termed as undeliberate because of restriction on account of nation-wide COVID-19 lockdown & be excused therefore. But we are mindful to note that the appellant did not even bother to reply these notices through email sitting at his place of work or place residence/home etc.

12. When COVID-19 restriction/relaxation period was over, the Ld. CIT(A) adhering to principle of natural justice once again vide notice dt. 10/03/2033 called upon the appellant to adduce essential documentary evidences & explain the claim for exemption etc., but the appellant was indifferent in his approach. All the more on the other hand, the appellant was filing his returns online regularly, but opted out from responding to former notices. As it may be, the Ld. CIT(A) did not stop in continuing to accord further opportunities to the appellant vide notice dt. 23/03/2022, 20/04/2022, 27/05/2022, 16/06/2022, 04/07/2022, 19/10/2022, but not to surprise the appellant avoided to adduce necessary evidences and sufficient explanation about claim for exempted income. We also note that, even after numerous opportunities were turn down by the

appellant, the Ld. CIT(A)'s appreciated attempt to provide further opportunity in the interest of justice & possibilities vide notice dt. 02/11/2022 also went futile. We note that in all, the appellant assessee wasted sixteen clear opportunities including seven opportunities issued during the restrictive period which could have been replied at least through email.

13. Thus the conjoint consideration of material placed on record & arguments advanced in the course of hearing *prima-face* suggest that, the appellant had mindfully chosen not to represent his case before the tax authorities below for the reasons best known to him. In this factual background we now advanced to vouch the reasons behind the delay, sufficiency thereof and circumstance which prevented the appellant from filing the present appeal owning to such reasons.

14. The combine reading of application/petition for condonation of delay and two affidavits namely dt. 19/06/2024 & 30/05/2025 placed on record the appellant claims that the appellant was completely unaware of passing of impugned order and thus contends owning to such reasons the present appeal could not be filed in time.

15. On verification of record, it revealed otherwise and we say so because from the appeal memo Form No 36 filed in the instant appeal, the appellant assessee vide information filled at point 3 himself confirmed the fact that of due communication of impugned order was made on the very same day when it was passed by the Ld. CIT(A). As far as the communication by Ld. CIT(A) is concerned, while filing appeal before first appellate authority u/s 246A r.w.s. 249 of the Act, the appellant assessee in Form

No 35 opting for email communication of notices & order. As corroborative evidence submitted by the Revenue, from pg-3 of Annexure-1 dt. 13/08/2025 we note that, pursuant to such opting, Ld. CIT(A) addressed all communication through email not only to the appellant assessee but also to the consultant whose email-id (prasbodh.patyakr@yahoo.com) was reported for such communications. And it shall apposite to state that the same consultant continued to file tax returns for the appellant assessee for the subsequent years too.

16. From Pg 5 to annexure 1 of Revenue's submission, the Revenue shown to our satisfaction that the physical copy of impugned order was indeed forwarded through registered speed post vide 'EK761950493IN' to the registered address of the appellant which must have been returned with a

remark as 'unclaimed' in the same manner as the notice forwarded by Tribunal/registry to such registered address was also returned by the postal authorities with like remark. The Ld. AR could hardly disprove the records of Revenue and the Tribunal with any deprecative material. In view thereof ratio laid in '*Meda Raja Kishor Raghuramy Reddy Vs ACIT*' [160 taxmann.com 416 (Panaji-Tribunal)] and *'Senior Bhosale Estate (HUF) Vs ACIT*' [2019, 112 Taxmann.com 134 (SC)], could hardly come to rescue the appellant's case.

17. Now coming to first affidavit, we note that, the appellant executed an affidavit dt. 15/06/2024 at Mapusa (Goa) on 19/06/2024 before a registered notary Ld. M A Nayak Salatry, wherein the appellant stated the amount of delay and his unawareness of disposal of appeal by Ld. CIT(A). The said affidavit

also endorsed the delay days to 563 owning to appellant's 'unawareness of disposal of the order'. After going through the affidavit, the bench called for the *visit-stay-details* of the appellant assessee, which was submitted on record on 05/12/2025 vide inward no 2565. The appellant's 'Stay in India' for financial year ['FY'] 2024-25 was drawn from the passport entries which astonishingly revealed that, in FY 2024-25 the appellant arrived into India on 11th December 2024 and departed from India on 07th January 2025, thus in effect the appellant was in India for a period of 27-28 days. *Per contra*, the appellant claimed to have executed an affidavit at Mapusa on 15/06/2026. By this visit-stay detail or document the appellant and the Ld. AR who certified the copy thereof clearly misstated the facts with a view to mislead the bench in seeking condonation.

18. We are in complete agreement with settled position of law that when holistic approach is applied in adjudicating delay, the procedural aspect need not always be impelled through binocular parallax else the approach may defeat very purpose of larger interest of justice. As it may be, the vouching shall not however turn blind eye to the factual inaccuracy, distortion, misleading, misstatement and falsehood if any stated in the documents placed during the course of adjudication like the one in the present case where it is apparently discernible from the face of the material placed on record that the facts of the case are mis-narrated, stated inaccurately and at the convenience of the appellant to sought condonation. Therefore, applying doctrine of material misstatement, above action in seeking condonation *de-facto* deserves to be turn down as non-bonafide.

19. On such observation, the appellant made second attempt to prove case by subsequent affidavit dt. 30/05/2025 executed at Hounslow, UK before Ld. Walid Ahmed Rahemi, (Solicitor & Commissioner for oaths). Therein the appellant deposed that, reason for non-appearing or non-compliance with hearing notices issued by Ld. CIT(A) in first appellate proceedings was that postal communications of notices were never received by him. The affidavit further states that email-id to which hearing notices were sent by the Ld. CIT(A) remained unused.

20. A careful reading of contents of later affidavit at first sight reveals that; (i) the facts narrated therein are not only incomplete but factually perverse. We say so because; the said affidavit makes no mention of delay in filing the present appeal, the amount of delay, the reasons of such delay and explanation as

to how such reason could form *'sufficient cause'* and further as to how such sufficient cause prevented the appellant assessee from filing the present appeal within the statutory period of sixty days under s/s (3) (supra) when he was filing regular return with email-id & mobile and through same consultant.

21. It shall also be pertinent to note that, in the said affidavit vide point 3 the appellant confirms the passing of impugned order on 30/11/2022 and did not allege the non-receipt thereof as the reasons behind belated filing of the present appeal. Going further we also recorded that the appellant did not confirm/depose that belated filing of present appeal was undeliberate.

22. In wiping out the appellant's plea against non-communication, the Revenue in the evince of material convincingly established that the appellant for AY

2016-17 to 2019-20 was regular in filing returns online using prasbodh.patyakr@yahoo.com & leomariner76@gmail.com and was in receipt of all emails & SMS communicated to him in respect of such returns filed, rectification, processing thereof and demand raised (if any) and refund issued (if any). Insofar as the subsequent AY 2020-21 to 2023-24 is concerned, the returns were also filed online and email & SMS communication in respect of such returns filed, processing thereof, rectification proceedings (if any) and communication towards demand raised (if any) and refund issued (if any) were found to have addressed to prasbodh.patyakr@yahoo.com as opted by the appellant. In dismantling the premise of excuse advanced by the appellant, the Ld. DR Gupta adverted to State Bank Saving bank account statement maintained with PBB

Miramar, Panaji Goa Branch [‘Bank’] placed on record by the appellant showcase the receipt of salary income & withdrawal etc., and submitted that, the email-id to which seventeen hearing notices u/s 250 of the Act were issued by the Ld. CIT(A) was very much operation & use because all the banking transactions including periodic statements were also communicated to appellant by the bank on same email-id. Therefore, the appellant tried to mislead the bench by misrepresenting the facts and case as a whole. The Ld. AR could hardly dislodge the Revenue’s attempt and the factual findings noted.

23. Further, the Ld. Gupta’s careful reference to chronology of event bolstered up the Revenue stand in objecting the admission of present appeal who submitted that, palpably it is clear from records that, the return was filed on 18/07/2016 online through a

consultant by opting all communication to be addressed to email; prasbodh.patyakr@yahoo.com, and accordingly receipt of ITR was communicated on the said email. The case of the assessee selected, and notices thereof were also communicated on same email-id including former email-id available with the Revenue. However, the appellant relied to no notice and remained silent throughout the entire assessment proceeding until passing of assessment order on 27/12/2018. The first appeal thereagainst as noted was filed on 23/01/2019. The appellant's Ld. AR had no answer to the query that, if the email-ids (appellant's and consultants) were not in use or unoperated or non-operational then how passing of assessment order came to notice for filing an appeal thereagainst within the time limit of thirty days in terms of s/s 2 of section 249 of the Act.

24. Thus, in all the years under consideration it was well within the knowledge of appellant that, the return of income for the year under consideration was subjected to scrutiny and document necessary for proving exemption claim was called upon, so is the case of first appellate proceedings and consequential orders thereof respectively. It is also necessary to quote that, the fact of passing impugned order by communication as well as made available for action by placing on web-portal was well within the due knowledge of the appellant because for filing returns each time the appellant assessee accessed the web-portal. The appellant could hardly tear down the former cogent evidence and proved factual matrix.

25. May not be much need, but drawing our attention to the certificate placed on record by the appellant claimed to have received from 'NaviG8

Shipmanagement Service Pvt. Ltd, Mumbai (RPSL-Mumbai-320) the employer who certified that for the year under considered the appellant assessee served on board (Oil cum Chemical Tanker) in the rank as 'Master' for a period from 24/08/2015 to 18/01/2016, Ld. DR stated that, the total period for which the appellant was on board was 130 days.(approx.), thus it may be possible that the status of the appellant for the AY under adjudication may not be NRI and that is the exact reason why the appellant wilfully decamped from assessment. Adverting to stay details submitted on records it was also argued that, on two occasions by letter dt. 01/12/2025 and earlier by letter dt 17/11/2025 the appellant varyingly altered his stay-in-India for the year under consideration. The appellant was outside India for 178 days in financial year relevant to

assessment year under consideration which was then refigured to 181 days. In-spite of such recalculation the status of the appellant could hardly be considered as NRI. However, this being in connection with merits of the case therefore there was no point to look into unless we inclined to admit the appeal and that can only be possible if delay is condoned and the appellant is heard on merits of the case.

26. We note that, as a last resort, the Ld. AR tried hard to showcase the present email-id was different than that was in use but failed to inspire because the same was found updated on 20/05/2024 that is much after the culmination of impugned proceedings, therefore it could hardly of any merits.

27. Before we could conclude we also note that vide letter dt. 22/01/2026 the Ld. AR of the appellant

without the grant of leave from the bench placed on record the workings & documents in relation to income earned which in the return claimed to exempt. From the cursory look thereinto we find that, on one hand the appellant claimed to have had no knowledge of any hearing notice and on the other hand vide paper book cover-cum index letter dt. 29/04/2025 claimed to have submitted the copies of ITR, Income Computation sheet, copy of bank statement and affidavit for non-receipt of IT notice. This contradictory submission of the appellant of his representative clearly indicates the desire to seek the condonation and resultant relief by any means no matter how.

28. To sum-up from the affidavit legally & validly executed by the appellant, there is much less about non-receipt or belated receipt of impugned order,

belated filing of consequential present appeal, reasons there behind, sufficiency of such reasons and explanation as to how such reasons prevented the appellant from filing the present appeal within the statutory timelines of s/s (3) of section 253 of the Act. In view thereof, the lifeline provided u/s (5) to do away with the belated filing in our considered view is dejectedly failed.

29. In our mindful findings, the Revenue was successful in convincingly exhibiting on record that, there was complete absence of no-action on the part of Revenue and complete absence of action on the part of appellant assessee.

30. In the instant appeals, the substantial 508 days delay claimed to have been occurred owning to; (a) appellant's unawareness of impugned order and (b)

physical copy of such impugned order was never communicated. As found and noted hereinbefore that, the former reason pleaded by the Ld. AR apparently contradicts with the material placed on records. The appellant failed to place any cogent material in answering the query raised in the course of hearing that, if there was not any intimation/communication or delayed intimation then as to how the appellant stated & confirmed the receipt of impugned orders in time in Form No. 36. Twice as, one cannot turn blind eye to facts responsibly stated on oath in the second affidavit executed legally which did not allege non-service of impugned orders. In the premises, the former reason at the threshold does not constitute a reason at all for our consideration, therefore sufficiency thereof cannot be evaluated for the purpose of condonation.

Insofar as the later reason is concerned, the appellant has vaguely and loosely stated to have no physical copy was communicated to him. Per contra the Revenue with cogent evidence successful in dismantling the appellant's claim by placing on record the copy of acknowledgment of speed post addressed. Thus, in our thoughtful consideration there was no-reason established rather much less cause in preventing the appellant from approaching the Tribunal s/s (1) r.w.s. (5) (supra)

31. Insofar as the delay in instituting the present appeal is concerned, a careful contemplation of records reveals 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 affidavits nor by any other document/petition or application the appellant could demonstrate to our even a primary satisfaction that there was a *'sufficient cause'* or *'sufficient reason'* behind such inordinate delay which prevented him from filing the appeal within the time limit allowed u/s 253(3) of the Act.

32. 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 in the course of physical hearing by the appellant. The appellant on the other hand did initiate no action since issuance of notice u/s 143(2) of the Act but was regular in filing his ITR. Thus, appellant failed to show that the said delay was undeliberate. *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. Thus, in our thoughtful consideration the appellant failed to make out a case that there was sufficient cause behind delay in filing these present appeals and as it remained not only negligent but nor did initiate any steps at all. The prayer for condonation therefore seems to have been made as matter of right as the appellant being a public sector undertaking, we say so because the averments made in the affidavit sorely lack bonafied imputable, therefore there is much less '*sufficient cause*' made out therein. The acceptance of appellant's request would amount to granting free play to luxury litigant which is subjected to strict corporate governance & responsibilities. 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. In view of the parameter set in judicial precedent cited (supra) and 'Vijay V 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)] 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 stands rejected, thus not admitted for adjudication, and in consequence stands dismissed.

33. In result, the appeal is DISMISSED.

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

-S/d-	**-S/d-**
PAVAN KUMAR GADALE	**G. D. PADMAHSHALI**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

Panaji/Dt: 13th February, 2026.

Copy of the Order forwarded to :

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.