

IN THE INCOME TAX APPELLATE TRIBUNAL
“G” BENCH, MUMBAI
BEFORE SMT. BEENA PILLAI (JUDICIAL MEMBER)
&
SHRI ARUN KHOPDIA (ACCOUNTANT MEMBER)
I.T.A. No. 7554/Mum/2025
Assessment Year: 2021-22

Zaid Mohammed Anwar Rangwala 143/147, 2 nd Floor Room No.2, Kambekar Street Above Khandwani Jamatkhana Mumbai - 400003 [PAN: BXMPR1746J]	Vs.	The Deputy Commissioner of Income Tax, Central Circle - 4(2), Mumbai
(Appellant)		(Respondent)

Assessee by	Shri Kutbuddin Kuresh Dahiwala - Advcoate
Revenue by	Shri Arun Kanti Datta, CIT DR.

Date of Hearing	11.02.2026
Date of Pronouncement	13.02.2026

ORDER

Per Smt. Beena Pillai, JM:

Present appeal filed by the assessee arises out of order dated 30/07/2025 passed by the Ld.CIT(A)-52, Mumbai [hereinafter the “Ld.CIT(A)”] for A.Y. 2021-22.

2. At the outset, the Ld.AR submitted that, there is a delay of 53 days in filing the present appeal before this *Tribunal*. In support of the petition for condonation of delay, assessee has furnished following affidavit:-

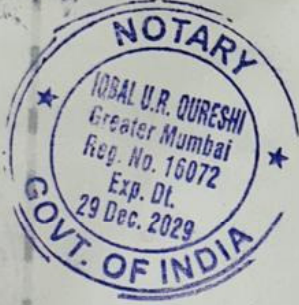
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महाराष्ट्र MAHARASHTRA

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**AFFIDAVIT**

प्रधान मुद्रांक कार्यालय, मुंबई प. मु. वि. क्र. ८००००९९ 12 NOV 2025 सक्षम अधिकारी
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I, Zaid Mohammed Anwar Rangwala, Indian inhabitant residing at 2nd floor, room No. 2 Khandwani Jamatkhana, B. P. lane Mumbai – 400003 hereby solemnly affirm and declare as under:-

1. THAT for the Assessment Year 2018-2019 an Order dated 30 July 2025 was passed by the Commissioner of Income-tax (Appeals) 52 – Mumbai.
2. THAT as per the Order, the Commissioner of Income-tax (Appeals)-52, Mumbai had dismissed the appeal and therefore, an appeal against the said Order had to be filed to the Income-tax Appellate Tribunal by 30 September 2025.
3. THAT, the said Order of the Commissioner of Income-tax (Appeals)-52, Mumbai was uploaded on the income-tax portal, I did not receive any communication / notification for the same either on my email id or by way of SMS.
4. THAT, I am an individual assessee and I do not access the income-tax portal on a regular basis except for filing of returns, etc.
5. THAT, my erstwhile tax consultants i.e. M/s. Dinesh Rasiklal Shah & Co. Chartered Accountants were inefficiently providing services to me and hence I had appointed a new tax consultant i.e. M/s. K. M. and Associates from September 2025.

Zaid

6. THAT, the aforesaid Order was observed by my tax consultants M/s. K. M. and Associates as being uploaded on the Income-tax website in my account which was then brought to my attention and was advised that an appeal be filed to the Income-tax Appellate Tribunal.
7. THAT, due to the foregoing facts there has been a delay of fifty three (53) days in filing the appeal to the Income Tax Appellate Tribunal.
8. THAT, the failure to file the appeal on time was neither deliberate nor contumacious but is on account of an inadvertent error on my part to file them with the Income-tax Appellate Tribunal on time and in the interest of justice the delay in filing the appeal be condoned.

I further declare that the above statements are true and correct and to the best of my knowledge and belief.

Zaid

Place : Mumbai
Date : __ November 2025

Zaid Mohammed Anwar Rangwala
Deponent

Before me

Notary



ATTESTED BY ME

[Signature]
IQBAL U. R. QURESHI
NOTARY
Government of India
Greater Mumbai - Maharashtra

19 NOV 2025

2.1. From the affidavit filed by the assessee, there does not arise any *malafide* intention on behalf of assessee for not filing the present appeals before this Tribunal.

2.2. In our view, the assessee has made out a reasonable cause for the delay that is caused in filing the present appeals before this Tribunal. Nothing to establish any contrary intention has been filed by the revenue before this Tribunal. In our opinion there is a sufficient cause for condoning the delay as observed by *Hon'ble Supreme Court* in case of *Collector Land Acquisition Vs. Mst. Katiji & Ors.*, reported in (1987) 167 ITR 471 in support of his contentions.

2.3. We place reliance on following observations by *Hon'ble Supreme Court* in case of *Collector Land Acquisition Vs. Mst. Katiji & Ors.*, reported in (1987) 167 ITR 471 wherein, *Hon'ble Court* observed as under:-

"The Legislature has conferred the power to condone delay by enacting section 51 of the Limitation Act of 1963 in order to enable the courts to do substantial justice to parties by disposing of matters on de merits". The expression "sufficient cause" employed by the Legislature is adequately elastic to enable the courts to apply the law in a meaningful manner which subserves the ends of justice that being the life-purpose of the existence of the institution of courts. It is common knowledge that this court has been making a justifiably liberal approach in matters instituted in this court. But the message does not appear to have percolated down to all the other courts in the hierarchy.

And such a liberal approach is adopted on principle as it is realized that :

- 1. Ordinarily, a litigant does not stand to benefit by lodging an appeal late.*
- 2. Refusing to condone delay can result in a meritorious matter being thrown out at the very threshold and cause of justice being defeated. As against this, when delay is condoned, the highest that can happen is that a cause would be decided on merits after hearing the parties.*

.....1.Any appeal or any application, other than an application under any of the provisions of Order XXI of the Code of Civil Procedure, 1908, may be admitted after the prescribed period if the appellant or the applicant satisfies the court that he had sufficient cause for not preferring the appeal or making the application within such period.”

2.4. Considering the submissions by both sides and respectfully following the observation by *Hon’ble Supreme Court*, we find it fit to condone the delay caused in filing the present appeals as it is not attributable to the assessee.

In any event, though the procedural law pertaining to the limitation has been drafted to construe it strictly, the fact remains that, considering such technicalities will not advance the cause of justice.

2.5. We take support from the observations of Justice Krishna Iyer wherein he has quoted at various occasion while dealing with technicalities that “any interpretation that alludes substantive justice is not to be followed and that substantive justice must always prevail over procedural technicalities”. Even *Hon’ble Supreme Court* in case of *Collector Land Acquisition Vs. Mst. Katiji & Ors.*, reported in (1987) 167 ITR 471 has laid down a ratio of similar principles. Respectfully following the thoughts propounded by Late *Hon’ble Justice Krishna Iyer*, as well as various decisions of *Hon’ble Supreme Court* on similar issues, we condone the delay caused in filing the present appeals before this *Tribunal*.

3. On merits, the Ld. AR submitted that the impugned order passed by the Ld.CIT(A) is ex parte. He submitted that the assessee did not receive the notices issued by the Ld. First Appellate

Authority on the email ID mentioned in Form No. 35 and, therefore, was prevented from making effective compliance before the Ld.CIT(A). It was contended that due to lack of proper opportunity, the assessee could not place the relevant evidences on record. The Ld. AR thus prayed that the matter may be remanded to the file of the Ld.CIT(A) for fresh adjudication after considering all issues in the light of evidences available with the assessee.

3.1. On the other hand, the Ld. DR, though unable to controvert the factual submissions made by the Ld. AR, objected to the remand of the matter.

We have perused the submissions advanced by both sides and considered the material available on record.

4. Considering the principles of natural justice and the fact that the impugned order was passed ex parte without effective opportunity to the assessee, we deem it appropriate to set aside the order of the Ld.CIT(A) and remit the matter to his file for fresh adjudication. The Ld.CIT(A) is directed to pass a reasoned and speaking order in accordance with law after duly considering the evidence and documents that may be furnished by the assessee and after calling for, if necessary, a remand report from the Ld. AO. Needless to say, the Ld.CIT(A) shall grant the assessee adequate opportunity of being heard and the assessee is also directed to cooperate in the appellate proceedings.

Accordingly, grounds raised by assessee stand allowed for statistical purposes.

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

Order pronounced in the open court on 13/02/2026

Sd/-

**(ARUN KHODPIA)
Accountant Member**

Sd/-

**(BEENA PILLAI)
Judicial Member**

Mumbai

Dated: 13/02/2026

SC Sr. P.S.

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