

IN THE INCOME TAX APPELLATE TRIBUNAL
“G” BENCH, MUMBAI
BEFORE SMT. BEENA PILLAI (JUDICIAL MEMBER)
&
SHRI ARUN KHOPDIA (ACCOUNTANT MEMBER)
I.T.A. No. 7599 & 7600/Mum/2025
Assessment Year: 2018-19 & 2019-20

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	10.02.2026
Date of Pronouncement	13.02.2026

ORDER

Per Smt. Beena Pillai, JM:

Present appeals filed by the assessee arise out of separate orders even dated 30/07/2025 passed by the Ld.CIT(A)-52, Mumbai [hereinafter the “Ld.CIT(A)”] for A.Y. 2018-19 and 2019-20.

2. At the outset, the Ld.AR submitted that, there is a delay of 52 days in filing the present appeals before this *Tribunal*. In support of the petition for condonation of delay, assessee has furnished following affidavit for both years under consideration:-

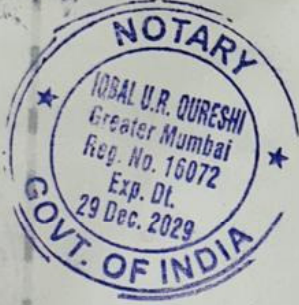
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महाराष्ट्र MAHARASHTRA

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EH 779178

**AFFIDAVIT**

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.



Place : Mumbai
Date : __ November 2025

Zaid Mohammed Anwar Rangwala
Deponent

Before me

Notary



ATTESTED BY ME



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

19 NOV 2025

2.1. We have perused the affidavit filed by the assessee seeking condonation of delay of 53 days in filing the present appeal. From the affidavit, it is explained that the order of the Ld.CIT(A) was uploaded on the income-tax portal without the assessee receiving any effective communication or notification by email or SMS. The assessee, being an individual who does not regularly access the income-tax portal except for filing returns, remained unaware of the order. It is further stated that the assessee's erstwhile tax consultants were not effectively handling his tax matters and that upon appointment of new consultants, the impugned order was noticed and immediate steps were taken to file the appeal. The assessee has affirmed that the delay was neither deliberate nor intentional but occurred due to *bona fide* reasons and inadvertent circumstances beyond his control.

2.1.1. We find that the explanation offered constitutes sufficient cause. The *Hon'ble Supreme Court* in *Collector, Land Acquisition vs. Mst. Katiji & Ors.* Reported in 167 ITR 47, has held that a liberal approach should be adopted in condoning delays so as to advance substantial justice and that technical considerations should not defeat meritorious matters. Considering the facts stated in the affidavit, the ratio laid down by the *Hon'ble Supreme Court*, and in the interest of substantial justice, we are satisfied that the assessee was prevented by sufficient cause from filing the appeal within the prescribed time.

Accordingly, the delay of 53 days in filing the appeal is condoned and the appeal is admitted for adjudication on merits.

3. On merits, the Ld. AR submitted that the impugned order passed by the Ld.CIT(A) are ex parte orders. 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 orders have been 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 appeals 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