

**IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH MUMBAI**

**BEFORE HON'BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &
HON'BLE SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA No. 7683/Mum/2025
(Assessment Year: 2018-19)**

Imtiyaz Ahmad Khan 212, New Bharat Compound, Near Kalpana Talkies, Near Baxi Singh Petrol Pump, L.B.S. Marg, Kurla, (West), Mumbai 400070	Vs.	FAO- Faceless Assessment Centre, Delhi/ ITO, ward 41(1)(2), Kautilya Bhavan, Bandra Kurla Complex, Mumbai - 400051
PAN/GIR No. BKZPK033E		
(Applicant)		(Respondent)

Assessee by	Shri Mohammed Shadab
Revenue by	Shri Brajendra Kumar (SR. DR.)

Date of Hearing	11.02.2026
Date of Pronouncement	18.02.2026

आदेश / ORDER

PER SANDEEP GOSAIN, JM:

The present appeal has been filed by the assessee challenging the impugned order 17.10.2025 passed u/s 250 of the Income Tax Act, 1961 ('the Act'), by the National Faceless Appeal Centre, Delhi (NFAC) for the assessment year 2018-19. The following grounds are reproduced below:

"1 On the facts and in the circumstances of the case and in law, that the Id. CIT(A) has seriously erred in Law and on the Facts and it in the circumstances of the case in

confirming Id. AO's Order U/s 143(3) rws 143(3A) & 143(3B) of the Income Tax Act, 1961 making Alleged Addition of Rs. 30,74,495/- as under:

S. No.	Nature of Alleged Addition /Disallowance	Amount (Rs.)
1.	Alleged Addition U/s 56(2)(x) of the Income Tax Act, 1961 on Account of Alleged Difference between the Stamp Value and Transaction (Purchase) Value Of Immovable Property Allegedly treated as Alleged Income from Other Sources	30,74,495
2.	Total Income (As per return of Income)	12,35,860
	TOTAL ASSESSED INCOME	43,10,360

The Ld. CIT(A) has dismissed the Appeal without adjudicating on the Facts of the case and merely relying on the appeal filed belatedly with a delay of 1577 days, whereas, the Appellant provided cogent and bonafide arguments corroborated with documentary evidences for the said delay in filing appeal with ld. CIT(A).

The said Alleged difference being fully explainable thereby the said Order U/s 143(3) rws 143(3A) & 143(3B) may be DELETED, ON MERITS.

2. The case of the assessee is meritorious one as at the time of the Appeal Proceedings with Id. CIT(A) all submissions with documentary evidences were submitted, however the Id. CIT(A) dismissed the case without adjudicating on the merits of the case and solely relying on basis of delay in filing appeal is against the principles of natural justice.

3. The Appellant further submits that the learned CIT(A) has erred in law and on facts of the case in confirming action of the Ld. AO in levying interest u/s "234A, 234B, 234C, 234D" and other Applicable Provisions of the Income Tax Act 1961. Consequential relief be Directed to be given to re-computed the said Interests, if any and/or Delete the Interest as per the outcome of this Appeal

4. Your Appellant craves leave, to add to, vary, amend, modify or alter, the aforesaid grounds and/or adduce further evidence, before or at the time of hearing."

2. At the outset we noticed that the ld. CIT(A) dismissed the appeal of the assessee by rejecting the application for seeking condonation of delay. In this regard we noticed that the assessee had filed appeal before ld. CIT(A) which was belated by 1577 days and thus requested for the condonation of the same.

3. Ld. CIT(A) dismissed the application filed by the assessee for seeking condonation of delay by holding that the assessee could not furnish the documentary evidences to explain the delay in filing appeal and also could not establish the reasonable cause in filing the appeal.

4. Whereas on the contrary ld. AR submitted that the assessee had furnished all the required documents and is still ready and willing to furnish all the required documents, which are in his power and possession to establish that there was reasonable and sufficient cause because of which the assessee could not file within time before ld. CIT(A).

5. Be that as it may without going into the merits of the issues raised in the present appeal, we are of the view, that one more opportunity be granted to the assessee to establish his case for seeking condonation of delay before Ld. CIT(A), in an effective manner. Thus, in view of the same, we restore the matter back to the file of ld. CIT(A), with a direction to provide one more opportunity to the assessee to substantiate its case for seeking

condonation of delay and assessee is also at liberty to furnish documentary evidences if any to justify **sufficient cause** for seeking condonation of delay. Hence, the matter is restored to the file of Ld. CIT(A) subject to the cost of Rs. 2000/- which shall be deposited by the assessee in **PM's Relief Fund** and the receipt of the same be filed before ld. CIT(A) within 30 days from the date of receipt of the order.

6. Needless to mention that the Ld. CIT(A) shall provide adequate opportunity of hearing to the assessee. The assessee shall not seek any adjournment on frivolous grounds and shall remain cooperative during the course of proceedings.

7. Before parting, we make it clear that our decision to restore the matter back to the file of CIT(A) shall in no way be construed as having any reflection or expression on the merits of the dispute which shall be adjudicated by CIT(A) independently in accordance with law.

8. In the result, the appeal filed by the assessee stands allowed for statistical purpose.

Order pronounced in the open court on 18.02.2026

Sd/-

(PRABHASH SHANKAR)
ACCOUNTANT MEMBER

Sd/-

(SANDEEP GOSAIN)
JUDICIAL MEMBER

Mumbai, Dated 18/02/2026

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई/ DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/BY ORDER,

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai