

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“E” BENCH, MUMBAI  
BEFORE SHRI AMIT SHUKLA (JUDICIAL MEMBER)  
&  
SHRI GIRISH AGRAWAL (ACCOUNTANT MEMBER)  
I.T.A. Nos. 7937 & 7938/Mum/2025  
Assessment Year: 2019-20**

<b>Kishor Changya Patil</b> Room No. 942, Mahatma Phule Wadi Korba Mithagar Wadala(E) Mumbai - 400037 <b>[PAN: AWUPP3007G]</b>	Vs.	<b>ITO – 41(1)(2)</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Assessee by</b>	Shri Pratik Shinde, AR
<b>Revenue by</b>	Shri Hemanshu Joshi, Sr. DR

<b>Date of Hearing</b>	25.02.2026
<b>Date of Pronouncement</b>	26.02.2026

**ORDER**

**PER AMIT SHUKLA (J.M.):**

1. These two appeals by the assessee arise out of the same reassessment proceedings framed under section 147 read with section 144 of the Income Tax Act, 1961 for Assessment Year 2019-20. The first appeal is directed against the order dated 22.09.2025 passed by the learned Commissioner of Income Tax (Appeals), NFAC, Delhi, in the quantum proceedings, and the second appeal challenges the order dated 24.09.2025 passed by the learned CIT(A) confirming the penalty levied under section 271AAC(1) of the Act.

2. Since both appeals emanate from identical facts and interconnected issues arising from the same assessment, they

were heard together and are being disposed of by this consolidated order for the sake of convenience and judicial propriety.

3. We have carefully heard the rival submissions and perused the material placed before us. Though multiple grounds have been raised in the memoranda of appeal, the core grievance of the assessee is that the learned CIT(A) dismissed the appeals *in limine* on account of delay in filing, without adjudicating the issues on merits. The impugned orders thus rest solely on technical grounds of limitation and do not contain any discussion on the substantive additions or penalty confirmation.

4. The learned Authorised Representative submitted that the delay in filing the appeals before the learned CIT(A) occurred due to bona fide and reasonable circumstances beyond the control of the assessee. It was contended that the delay was neither deliberate nor attributable to any mala fide intention, and that the assessee was prevented by sufficient cause. He therefore pleaded that the delay be condoned and the matter be restored for adjudication on merits so that substantial justice may not be sacrificed at the altar of technicalities.

5. The learned Senior Departmental Representative, on the other hand, supported the impugned orders and relied upon the reasoning given therein.

6. We have examined the impugned orders and find that the learned CIT(A) has declined to admit the appeals solely on the ground of delay and has dismissed them without entering into the merits of the additions or penalty. It is a settled canon of law that

while considering an application for condonation of delay, a liberal and justice-oriented approach ought to be adopted so that substantive rights are not defeated on technical grounds. The Hon'ble Supreme Court in *Collector, Land Acquisition vs. Mst. Katiji & Ors.* (167 ITR 471) has emphasized that substantial justice should prevail over technical considerations and that ordinarily a litigant does not stand to benefit by lodging an appeal belatedly. Likewise, in *N. Balakrishnan vs. M. Krishnamurthy* (AIR 1998 SC 3222), the Hon'ble Apex Court held that length of delay is not decisive; rather, the acceptability of the explanation is the guiding criterion. The Hon'ble Supreme Court in *Vedabai vs. Shantaram Baburao Patil* (253 ITR 798) reiterated that a pragmatic and justice-oriented approach must guide the courts in matters of delay condonation.

7. In the present case, having considered the explanation offered and the overall circumstances emerging from the record, we are satisfied that the delay does not appear to be intentional or contumacious. There is nothing to indicate that the assessee derived any undue advantage by filing the appeal belatedly. On the contrary, dismissal of the appeal at the threshold has resulted in denial of adjudication on merits. In our considered view, when substantial justice and technical considerations are pitted against each other, the cause of substantial justice deserves to be preferred.

8. Accordingly, in the interest of justice and fair play, we condone the delay in filing the appeals before the learned CIT(A). The impugned orders are set aside, and the matters are restored

to the file of the learned CIT(A) with a direction to admit the appeals and adjudicate them afresh on merits in accordance with law, after affording adequate and reasonable opportunity of being heard to the assessee. The assessee shall extend full cooperation in the appellate proceedings and shall promptly furnish all requisite details as may be called for, without seeking unnecessary adjournments.

9. In the result, both appeals filed by the assessee are allowed for statistical purposes.

**Order pronounced in the open court on 26/02/2026**

**Sd/-**

**(GIRISH AGRAWAL)**  
**Accountant Member**

**Sd/-**

**(AMIT SHUKLA)**  
**Judicial Member**

Mumbai

Dated: 26/02/2026

*S.S. 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**