

14. Since delay in filing the appeal has not been condoned, it becomes academic in nature to discuss the merit of the case and hence, they are not required to be adjudicated.

15. In the result, the appeal of the assessee is dismissed.

Order is pronounced on 25.02.2026.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Sd/-
(BIJYANANDA PRUSETH)
ACCOUNTANT MEMBER

*Aniket Chand; Sr. PS
MUMBAI

Date: 25.02.2026

Copy of the Order forwarded to:

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, MUMBAI
6. Guard File

By Order

Assistant Registrar
ITAT, MUMBAI