

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "ए", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, AHMEDABAD

श्री संजय गर्ग, न्यायिक सदस्य एवं
श्री मकरंद वसंत महादेवकर, लेखा सदस्य के समक्ष।
Before Shri Sanjay Garg, Judicial Member And
Shri Makarand V. Mahadeokar, Accountant Member

आयकर अपील सं./ITA No.1280/Ahd/2025
निर्धारण वर्ष /Assessment Year : 2017-18

Parul Tulsidas Mistry 21, Paradise Complex Sayajigunj Vadodara - 390 005 (Gujarat)	<u>बनाम/</u> <u>v/s.</u>	The ITO Ward-1(2)(4) Vadodara - 390 007
स्थायी लेखा सं./PAN: AASPM 5799 G		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
Assessee by :	Shri Hardik Vora, AR	
Revenue by :	Shri Santosh Kumar, Sr.DR	

सुनवाई की तारीख/Date of Hearing : 02/12/2025
घोषणा की तारीख /Date of Pronouncement: 26/02/2026

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'CIT(A)'] dated 06/09/2023 passed u/s.250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the Assessment Year (AY) 2017-2018.

2. The assessee, in this appeal, has raised the following grounds of appeal:

"1. On the facts and circumstances of the case as well as law on the subject, the learned CIT(A) has erred in passing order without discussing grounds on merits.

2. On the facts and circumstances of the case as well as law on the subject, the learned Commissioner of Income-Tax (Appeals) has erred in passing order without providing enough opportunities to represent the case of the assessee.

3. On the facts and circumstances of the case as well as law on the subject, the learned Commissioner of Income-Tax (Appeals) has erred in passing order without considering that assessee was unaware about the hearing notices.

4. On the facts and circumstances of the case as well as law on the subject, the learned CIT (Appeals) has erred in confirming the addition of Rs. 54,54,750/- on account of cash deposited during the demonetization period.

5. On the facts and circumstances of the case as well as law on the subject, the learned CIT (Appeals) has erred in confirming the addition of Rs. 54,54,750/- on account of cash deposited during the demonetization period without considering that the assessee is a stamp vendor and cash deposits are made out of the advances received from the customers.

6. On the facts and circumstances of the case as well as law on the subject, the learned CIT (Appeals) has erred in confirming the addition of Rs. 54,54,750/- on account of cash deposited during the demonetization period without considering that the assessee has provided list of customers along with the date of purchase of stamp, date of advance payment and address.

7. It is therefore prayed that the above addition/disallowance made by the assessing officer may please be deleted.

8. Appellant craves leave to add, alter or delete any ground(s) either before or in the course of hearing of the appeal."

3. There is a delay of 551 days in preferring the present appeal before this tribunal. A separate application for condonation of delay has been filed explaining the reasons for delay. The contents of which for the shake of ready reference are reproduced as under:

“ Affidavit

1, undersigned, Parul Tulsidas Mistry, Hindu by caste, resident of Vadodara, hereby make oath of my religion and state that,

1. I have filed an appeal against the assessment order passed under section 143(3) of the Income Tax Act, 1961 by the Ld. Income Tax Officer, Ward 1(2)(4), Vadodara on 09.12.2019 for A.Y. 2017-18. The said assessment order was upheld by the Ld. CIT(A), NFAC, Delhi vide appellate order dated 06.09.2023. Being aggrieved, I have filed an appeal before the Hon'ble Income Tax Appellate Tribunal, Ahmedabad Bench on 03.06.2025. However, the appeal has been filed after a delay of 551 days.

2. I respectfully submit that the delay was neither deliberate nor intentional. I have studied only up to 12th standard and I earn my livelihood by working as a stamp vendor. I am not conversant with the intricacies and procedures of income tax law, nor do I possess the required knowledge or ability to operate email accounts or handle online notices. Due to this limitation, while filing the appeal before the Ld. CIT(A) in Form 35, I had provided the email ID of my tax consultant, mahakaliconp@yahoo.com, as the primary email address for receiving all notices and communications. This was done to ensure that no communication from the department was missed and that my consultant could attend to all compliances on my behalf.

3. However, despite this, the hearing notices issued under section 250 of the Act and even the appellate order were not sent to the consultant's email ID. Instead, they were issued to certain other email IDs-some belonging to my husband, Shri Sanjay Kanaiyalal Sheth, and some belonging to my former consultant. My husband is also educated only up to 12th standard and does not know how to access or use email. These email accounts are not monitored regularly, and neither of us has the technical ability to check or understand official notices sent electronically. As a result, I remained completely unaware of the hearings fixed by the Ld. CIT(A) as well as the appellate order dated 06.09.2023.

4. In May 2025, when my current tax consultant was checking the status of refund for A.Y. 2024-25 on the income-tax portal, he noticed that refund has been adjusted against the outstanding demand and appellate order had already been passed on 06.09.2023. Only then did I become aware of the order and the necessity of filing a further appeal before the Hon'ble ITAT. Immediately upon learning this, I took prompt action and filed the appeal on 03.06.2025.

5. In view of the above facts, there was a delay of 551 days in filing appeal before Hon'ble Income Tax Tribunal, Ahmedabad bench. I had no malafide intention for causing the delay and hence, it is requested that the delay of 551 days in filing of appeal may please be condoned in the interest of justice.

I, Parul Tulsidas Mistry, do hereby affirm that the contents of paras 1 to 5 are true to my personal knowledge; and nothing material has been concealed and no part of it is false. I know that making a false affidavit is a crime punishable under the Law.

Signed and verified at Vadodara on 29 day of November, 2025.

4. The Ld. AR of the assessee has further referring to the above submission that the impugned order of the Ld. CIT(A), under the circumstances, is an *ex-parte* order due to the non-representation of the assessee. He has submitted that the assessee may be given an opportunity to present his case before the Ld. CIT(A).

5. Considering the above submission, we are of the view that the interests of Justice will be well served if the assessee be given an opportunity of hearing before the Ld. CIT(A), however subject to payment of reasonable costs. We accordingly, condone the delay in filing the appeal, set aside the impugned order of the Ld. CIT(A) and restore the matter to the file of the Ld. CIT(A) subject to deposit a cost of Rs.5,000/- in the Prime Minister's National Relief Fund. The assessee will furnish the evidence of deposit of the said amount before the Ld. CIT(A), thereafter the Ld. CIT(A) will decide the appeal of the assessee on merits in accordance with law.

6. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

**Order is pronounced under provision of Rule 34 of ITAT Rules, 1963
on 26/02/2026.**

**Sd/-
(Makarand V. Mahadeokar)
Accountant Member**

**Sd/-
(Sanjay Garg)
Judicial Member**

दिनांक/Dated 26 /02/2026

टी. सी. नायर, व. नि. स. / T.C. NAIR, Sr. PS

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

1. ँपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (ंपील)/ The CIT(A)- (NFAC), Delhi
5. विभागीय प्रतिनिधि, आयकर ँपीलीय ँधिकरण , ँहमदाबाद /DR, ITAT, Ahmedabad.
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर ँपीलीय ँधिकरण, ITAT, Ahmedabad