

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "C" BENCH : MUMBAI

BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER
AND
SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

ITA No.	A.Y.	Appellant	Respondent
8021/Mum/2025	2018-19	The Omniscient Securities Pvt. Ltd., 1003, P.J. Towers, Dalal Street, Fort, Mumbai [PAN: AAAC7330D]	Income Tax Officer, Ward-4(3)(1) / Ward-4(2)(1), Mumbai
8023/Mum/2025	2018-19		

For Assessee :	Shri Kiran Mehta
For Revenue :	Shri Virabhadra Mahajan, Sr.DR

Date of Hearing :	24-02-2026
Date of Pronouncement :	05-03-2026

ORDER

PER VIKRAM SINGH YADAV, A.M :

These two appeals filed by the assessee against the order(s) of the Learned Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)’], both dated 29-09-2025, pertaining to Assessment Year (AY) 2018-19.

2. Briefly, the facts of the case are that assessment in this case was completed u/s. 147 r.w.s. 144B of the Income Tax Act, 1961 (‘the Act’), vide order dated 28-02-2024, at assessed income of Rs. 51,68,342/-, which includes an amount of Rs. 38,50,802/- on account of un-explained money u/s. 69A of the Act and Rs. 77,000/- on account of un-explained expenditure u/s. 69C of the Act, totaling to Rs. 39,27,802/-. Separately, the AO initiated and levied penalty u/s. 271AAC(1) of the Act of

Rs. 2,35,668/-, vide order dt. 07-08-2024. The assessee thereafter carried both these matters in appeal before the Ld.CIT(A), who has dismissed the appeals on account of delayed filing and against the said orders and findings, the assessee is in appeal before us.

3. During the course of hearing, the Ld.AR submitted that admittedly there was a delay in filing the appeals before the Ld.CIT(A). It was submitted that there was however, a reasonable cause for the delay in filing the appeal and in this regard, the assessee has explained as part of its memorandum of appeal (Form 35) that the delay in filing of the appeal was inadvertent and unintentional caused due to technical error or miscommunication in filing online appeal. It was further submitted that there was no mala fide intent and requested that the delay be condoned to enable fair representation and as a result, the appeal could not be filed within the prescribed time limit. However, without appreciating the same, the appeal of the assessee has been summarily rejected by the Ld.CIT(A). It was submitted that no notice has been issued by the Ld.CIT(A) before dismissing the appeal. It was submitted that had any notice been issued by the Ld.CIT(A), the assessee would have explained the reasons for delay and put on record necessary affidavit explaining its position and therefore, without providing any opportunity, the assessee's appeal has been dismissed. It was accordingly submitted that the matter may be remanded to the file of the Ld.CIT(A) whereby the assessee can explain the delay in filing the appeal and the matter may then be adjudicated on merits.

4. Per contra, the Ld.DR has been heard, who has not raised serious objection against remanding the matter to the file of the Ld.CIT(A).

5. We have heard the rival contentions and perused the material available on record. As evident from records, admittedly, there is delay in filing both these appeals before the Ld.CIT(A). It is also a fact that before rejecting the appeals, the Ld.CIT(A) did not issue any notice to the assessee and, therefore, necessary opportunity has not been granted by the Ld.CIT(A) whereby the assessee could put forth its explanation as to the reasons which prevented it in filing the appeals within the prescribed period. In view of the above, we are of the considered opinion that in the interest of justice, the assessee should be granted one more opportunity to explain the delay in filing the appeals and to represent its case diligently in both the appeals. Consequently, we deem it fit and proper to set aside the impugned order(s) and restore the matter(s) to the file of the Ld.CIT(A) for deciding the same afresh as per law, after providing reasonable opportunity to the assessee. We also direct the assessee to fully co-operate with the Ld.CIT(A) for expeditious disposal of the matter and is at liberty to file necessary explanation / additional documentation as so advised.

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

Order pronounced in the open court on 05-03-2026.

Sd/-
[SANDEEP SINGH KARHAIL]
JUDICIAL MEMBER

Sd/-
[VIKRAM SINGH YADAV]
ACCOUNTANT MEMBER

Mumbai,
Dated: 05-03-2026

TNMM

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, ITAT, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar
I.T.A.T, Mumbai