

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "A", MUMBAI
MUMBAI**

**BEFORESHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
SHRI JAGADISH, ACCOUNTANT MEMBER**

**ITA. No.8596/MUM/2025
Assessment Year: 2020-21**

Shree Goregaon Digamber Jain Mandir Trust, 308, Jawahar Nagar Goregaon West, Mumbai – 400 062	Vs.	Income Tax Officer (Exemption), Ward – 1(3), Mumbai
(Appellant)	:	(Respondent)

PAN No. AAATG 2387 G

Present for:

Assessee by : Shri Mahaveer Jain
Revenue by : Shri Surendra Mohan, Sr. DR

Date of Hearing : 25.02.2026

Date of Pronouncement : 25.02.2026

O R D E R

Per : Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 31.10.2025, impugned herein, passed by Additional /Joint Commissioner of Income Tax, Varanasi [in short 'Ld. Commissioner'] under section 250 of the Income Tax Act 1961 (in short 'the Act') for the Assessment Year (in short 'AY') 2020-21.

2. In the instant case, the Assessee being aggrieved against the Assessment Order/ Intimation dated 12.012.2022 u/s 143(1) of the Act, has preferred First Appeal before the Ld. Commissioner, however, with a delay of 790 days, in filing the same.

3. The Ld. Commissioner while considering such application for delay, has held that delay is admitted by the Assessee as the application discloses no date of discovery of the order, and no date on which the knowledge was first acquired, and no computation reconciling ignorance with the limitation timeline and therefore the delay is undisputed. The Ld. Commissioner on the aforesaid reason and by holding that the application filed by the Assessee does not disclose 'sufficient cause' for any part of the delay, ultimately rejected the application for condonation of delay and in effect the appeal filed by the Assessee as time barred.

4. The Ld. Counsel for the Assessee at the outset has submitted that before deciding the application for condonation of delay, the Ld. Commissioner failed to issue any notice and/or has not afforded any opportunity of being heard to the Assessee.

5. Though, the Ld. DR refuted the claim of the Assessee qua condonation of delay, however not the factual aspect for not giving any opportunity being heard to the Assessee before dismissing the application for condonation of delay and the appeal as well.

6. Thus, considering the peculiar facts and circumstances of the case, as the Ld. Commissioner has not afforded any opportunity

being heard to the Assessee, while considering the application for condonation of delay, as well as the first appeal filed before him therefore we deem it appropriate to set aside the impugned order and consequently remanding the case to the file of the Ld. Commissioner for decision afresh, suffice to say by affording reasonable opportunity of being heard to the Assessee.

7. The Assessee is also directed to file appropriate application along with duly sworn affidavit and relevant documents/material in order to substantiate its claim qua condonation of delay, before the Ld. Commissioner, in due course of time.

8. Thus, the case is accordingly remanded to the file of the Ld. Commissioner for decision afresh, in the above terms.

9. In the result Assessee's Appeal is allowed for statistical purposes.

Order pronounced in the open court on 25.02.2026.

Sd/-
(Jagadish)
Accountant Member

M. Ranganath Vithal
Sr. Private Secretary.

Sd/-
(Narender Kumar Choudhry)
Judicial Member

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. DR, ITAT, Mumbai
4. Guard File
5. CIT

BY ORDER,

(Dy./Asstt.Registrar)
ITAT, Mumbai