

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

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER
SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA. No.485/MUM/2026
Assessment Year: 2020-21**

Parvati Sales Corporation, A-1 Parivar Co-op Housing Society Ltd., 5 Dadabhai Road, Andheri (East), Mumbai - 400058.	Vs.	Income Tax Officer Ward 24(3)(1), Piramal Chambers, Lalbaug, Parel, Mumbai - 400012.
(Appellant)	:	(Respondent)

PAN No. AACFP 9103 B

Present for:

Assessee by : Shri Dharmesh Shah a/w
Ms. Mitali Parekh.
Revenue by : Shri Pravin Salunkhe (Sr. DR.)

Date of Hearing : 05.03.2026
Date of Pronouncement : 05.03.2026

O R D E R

Per: Narender Kumar Choudhry, Judicial Member:

This appeal has been preferred by the Assessee against the order dated 21.11.2025, impugned herein, passed by the Ld. Commissioner of Income Tax (Appeals), ADDL/JCIT (A)-1, Hyderabad [in short Ld. Commissioner] u/s 250 of the Income Tax Act, 1961, [in short 'the Act'] for the A.Y. 2020-21.

2. In the instant case, the Ld. Commissioner vide impugned order dated 21.11.2025 dismissed the appeal of the Assessee in limine and/or for want of limitation and/or for the delay of 1275 days in filing First Appeal, challenging the Assessment Order/Intimation dated 03.11.2021 u/s 143(1) of the Act.

3. Thus, the Assessee being aggrieved has preferred instant appeal. The Ld. Counsel Mr. Dharmesh Shah at the outset, drew our attention to Page No.54 to 59 of paper book, which are part of reply dated 18.11.2025 filed before the Ld. Commissioner, in response to the notice dated 14.11.2025 issued by the Ld. Commissioner asking the Assessee to submit its reply on or before 20.11.2025. The Ld. Counsel further demonstrated that in Para No.D of aforesaid submissions/reply, the Assessee has demonstrated the reasonable cause for delay, however the Ld. Commissioner without considering the same in its right perspective and proper manner, dismissed the appeal of the Assessee in limine. Therefore, impugned order is liable to be set aside.

4. On the contrary, the Ld. DR refuted the claim of the Assessee and submitted that admittedly the Assessee failed to file any application for condonation of delay along with supporting material and even otherwise in the Form No.35 with regard to the question "whether there was any delay?", the Assessee has specifically, answered with 'NO' and therefore the Ld. Commissioner has rightly passed the impugned order, which deserve no interference.

5. Having heard the parties and perusing the material available on record and giving thoughtful consideration peculiar facts and circumstances of the case, it is observed that the Assessee in Form No.35 (Column No.14) specifically responded 'No' to the question "whether there was any delay in filing of First Appeal". Further, the Assessee admittedly failed to file any specific/separate application for condonation of delay. It is also admitted fact that the Assessee in support of condonation of delay, has also not filed any substantive evidence and therefore the Assessee's claim is unsustainable.

6. However, considering peculiar facts and circumstances of the case as demonstrated by the Ld. Counsel for the Assessee that may be inadvertently or on wrong advise or overlooking, the Assessee mentioned 'NO' in response to the question with regard to delay. However, it is a fact that in aforesaid reply, the Assessee has specifically pleaded for condonation of delay. Thus, considering the peculiar facts and circumstances in totality for just and proper decision of the case and substantial justice, we are inclined to remand the instant case to the file of the Ld. Commissioner for decision afresh, on the point of limitation and on being satisfied to pass an order on merit.

6. Thus, the case is accordingly remanded to the file of the Ld. Commissioner for decision afresh, in the above terms. The Assessee is also directed to file appropriate application for condonation of delay, revised Form No.35 and duly sworn affidavit along with documents, if any, in support of its condonation of delay.

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

Order pronounced in the open court on 05.03.2026.

Sd/-
(GIRISH AGRAWAL)
Accountant Member

Sd/-
(Narender Kumar Choudhry)
Judicial Member

M. Ranganath Vithal
Sr. Private Secretary.

Date:- 05.03.2026

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