



IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "A" BENCH : PUNE

BEFORE DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER &
SHRI VINAY BHAMORE, JUDICIAL MEMBER

I.T.A.No.2832/PUN/2025
(Assessment Year : 2023-2024)

Deep Automotive, 604, Anandwai Jalna Road, Beed, Maharashtra-431122 PAN : AAJFD 9800 A (Appellant)	vs.	ITO, Ward-1(5), Aurangabad (Respondent)
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For Assessee	:	None
For Revenue	:	Shri Shashank Ojha (<i>virtual</i>)

Date of Hearing	:	11.03.2026
Date of Pronouncement	:	12.03.2026

ORDER

PER : Dr. DIPAK P. RIPOTE, AM

This appeal at the instance of the assessee is directed against the order of Ld. Commissioner of Income Tax (Appeals) [NFAC], Delhi [**"CIT(A)"**] dated 02/09/2025 passed under section 250 of the Income Tax Act, 1961 (**"Act"**) emanating from assessment order passed u/s. 143(3) r.w.s. 144B of the Act dated 04.03.2025 for the Assessment Year (**AY**) 2023-24.

2. Assessee has raised the following grounds of appeal:-

- "1) *The Id. CIT(A)-NFAC erred in dismissing the appeal refusing to condone the small delay of 32 days in filing the appeal, even when, the detailed justification for condonation of delay was filed before CIT (A) in Form*



Number 35. It is prayed that the appellate order may please be set aside with direction to the Id. CIT(A) to condone the delay and decide the appeal on merits as per the provisions of section 250(6) of Income Tax Act.

(Rs. 12,73,140/-)

- 2) That the learned Assessing Officer erred in law and on facts in making an addition of Rs 33,17,566/- to the income of the assessee on account of alleged undervaluation of closing stock due to non-exclusion of GST as per ICDS-II, without appreciating the fact that the purchases were accounted for net of GST and hence no income had escaped assessment.
- 3) That the learned Assessing Officer further erred in making an addition of Rs 7,63,010/- on account of old vehicle booking advances treating the same as income by assuming forfeiture, despite the continued liability in the books of assessee.
- 4) The Appellant seeks leave to add, alter, amend or drop any of the grounds taken above.

3. None appeared for the assessee. With the assistance of Ld.DR this appeal is disposed of *ex parte qua* assessee.

4. It is observed that assessee has filed written submissions stating as under:-

- 1) The CIT(A) dismissed the appeal refusing to condone the small delay of 32 days.
- 2) The Appellant had submitted in Form Number 35 that, due to auto spam-filtering of the registered email inbox, the impugned assessment order, though technically dispatched, never came to the appellant's actual notice being landed in spam folder. The Appellant not received SMS communication for passing assessment order. The appellant became aware of the order only upon logging into the income-tax e-filing portal to check status of proceedings and on becoming aware, immediately filed the appeal. Hence, there was small delay of 32 days. It was not intentional delay and assessee would not have gained anything from delay in filing the appeal.
- 3) The CIT(A) directly dismissed the appeal without issuing notice for hearing; thus, no opportunity of hearing was granted by CIT(A). Even for deciding delay Condonation application, CIT(A) should have granted opportunity of hearing to the assessee.



SPECIFIC DECISION OF ITAT CONDONING DELAY AS ORDER DELIVERED TO SPAM

4) *PUNE ITAT condoned delay of 191 days for exactly same reason*

On Exactly Same reason, Hon ITAT Pune Bench, in the case of Sarika Zende ITA No.1776/PUN/2024 decision dated 06.01.2025 condoned a delay of 191 days where the assessment order emailed by the department had landed in the spam folder. The reason is noted in Page 4 of ITAT order.”

5. In this case, Ld.CIT(A) has dismissed the appeal of the assessee on account of delay in filing the appeal without adjudicating on merits of the case. Admittedly, there was a delay of 32 days in filing the appeal before the Ld.CIT(A). Assessee has filed written submissions explaining the reasons for delay. We are of the considered opinion that substantial justice is more important than procedural delay. Assessee would not gain anything by delaying the appeal. We have perused the reasons and are satisfied that there is a sufficient cause for delay. Under these facts and circumstances of the case, we direct the Ld.CIT(A) to condone the delay of 32 days in filing the appeal and decide the appeal on merits. Accordingly, order of Ld.CIT(A) is set aside to his file for *denovo* adjudication. Ld.CIT(A) shall provide opportunity of hearing to the assessee. Assessee shall appear on the dates fixed for hearing by the Ld.CIT(A) without taking any adjournments unless otherwise required. Grounds of appeal raised by the assessee are allowed for statistical purposes.

6. In the result, appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 12.03.2026

Sd/-
[VINAY BHAMORE]
JUDICIAL MEMBER

Sd/-
[DIPAK P. RIPOTE]
ACCOUNTANT MEMBER

Pune, Dated March, 2026

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The Ld. PCIT concerned.
4.	D.R. ITAT, "A" Bench, Pune.
5.	Guard File.

//True Copy //

By Order

Assistant Registrar,
ITAT, Pune.