

IN THE INCOME TAX APPELLATE TRIBUNAL
"H(SMC)" BENCH, MUMBAI

BEFORE SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER
SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

ITA No. 931/Mum./2026
(Assessment Year : 2018-19)

Farida Hakimuddin Sadriwala,
C-3 503 Sarkar Residency,
Dr. Mascarenhas Road Mazgaon
Mumbai - 400010
PAN : AVBPS4395L

..... Appellant

v/s

Income Tax Officer, Ward – 20(1)(1),
Piramal Chambers Lalbaug Parel,
Mumbai – 400012

..... Respondent

Assessee by : Shri Amit Bohra, CA
Revenue by : Shri Pravin Salunkhe, SR. DR

Date of Hearing – 18/03/2026

Date of Order – 27/03/2026

ORDER

PER SANDEEP SINGH KARHAIL, J.M.

The assessee has filed the present appeal against the impugned order dated 19/01/2026, passed under section 250 of the Income Tax Act, 1961 (*"the Act"*) by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*"learned CIT(A)"*], for the assessment year 2018-19.

2. In this appeal, the assessee has raised the following grounds: -

"1. On the basis of facts and circumstances of the case and in law, the order u/s 250 passed by the Hon'ble Commissioner of Income tax (Appeals) is bad in Law and against the principle of natural justice that the delay occurred

during the COVID-19 pandemic period and was fully covered by the directions of the Hon'ble Supreme Court in Miscellaneous Application No. 21 of 2022 in Suo Motu Writ Petition (C) No. 3 of 2020 dated 10.01.2022 and that the period from 15.03.2020 to 28.02.2022 stood excluded for the purpose of limitation. Therefore, it needs to be quashed.

2. On the basis of facts and circumstances of the case and in law, the Hon'ble Ld. Commissioner of Income tax (Appeals) failed to appreciate there was sufficient cause for not presenting the appeal within the prescribed time.

3. On the basis of facts and circumstances of the case and in law, the Hon'ble Commissioner of Income tax (Appeals) erred in holding that the delay in filing the appeal is not condoned and appeal stands dismissed in limine. The appellant prays that the delay if any be condoned and appeal should be taken up for hearing.

4. On the facts and circumstances of the case and in law, the Hon'ble Ld. CIT erred in not considering detailed explanation with documentary evidences for sources of investment of Rs.41,67,000/- in property which was added to income u/s. 69 and charging tax u/s 115BBE of income tax act 1961.

5. On the facts and circumstances of the case and in law, the Hon'ble Ld. CIT erred in not considering detailed explanation with documentary evidences for addition of Rs.3,14,650/- as income from other sources u/s 56(2)(vii) of income tax Act.

6. On the basis of facts and circumstances of the case in law, the Hon'ble Ld. Commissioner of Income Tax (Appeals) erred in dismissing the appeal even after issuing notice U/s 250 for hearing of the appeal."

3. We have considered the submissions of both sides and perused the material available on record. In the present case, at the outset, it is evident that the learned CIT(A) dismissed the appeal filed by the assessee on the ground of delay without adjudicating the grounds raised by the assessee on the merit of the additions made by the Assessing Officer ("AO").

4. During the hearing, the learned Authorised Representative ("learned AR") submitted that the assessment order dated 19/03/2021 was served on the assessee on 21/03/2021, and therefore, the due date for filing an appeal before the learned CIT(A) was 20/04/2021. However, the assessee filed the appeal before the learned CIT(A) on 01/01/2022. The learned AR submitted

that the last date for filing the appeal fell within the period of the COVID pandemic, which was extended by the Hon'ble Supreme Court.

5. We find that the Hon'ble Supreme Court, vide order dated 10/01/2022, passed in M.A. no.21 of 2022, in M.A. no.665 of 2021, in Suo-Motu Writ Petition (Civil) no.3 of 2020, directed that the period from 15/03/2020 till 28/02/2022, shall stand excluded for the purpose of limitation as may be prescribed under any general or special laws in respect of all judicial and quasi-judicial proceedings. As both, i.e. the due date for filing the appeal before the learned CIT(A) and the actual date on which the assessee filed the appeal before the learned CIT(A), were falling within the aforesaid time-period, in view of the order passed by the Hon'ble Supreme Court, we are of the considered view that there is no delay in filing the appeal by the assessee before the learned CIT(A). Accordingly, the impugned order dismissing the assessee's appeal only on the ground of delay is set aside. Since the learned CIT(A) did not adjudicate the appeal on merits, the same is restored to the file of the learned CIT(A) for consideration on merits, as per law. We order accordingly. Needless to mention, no order shall be passed without affording reasonable and adequate opportunity of hearing to the parties. The assessee is directed to appear before the learned CIT(A) on all dates of hearing as may be fixed without any default. As the matter is being restored to the file of the learned CIT(A) for adjudication on merits, the other grievances raised by the assessee in the present appeal do not call for adjudication at this stage, and therefore, the same are kept open. Accordingly, the grounds raised by the assessee are allowed for statistical purposes.

6. In the result, the appeal by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 27/03/2026

**Sd/-
OM PRAKASH KANT
ACCOUNTANT MEMBER**

**Sd/-
SANDEEP SINGH KARHAIL
JUDICIAL MEMBER**

MUMBAI, DATED: 27/03/2026
Prabhat

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Mumbai; and*
- (5) *Guard file.*

By Order

Assistant Registrar
ITAT, Mumbai