

IN THE INCOME TAX APPELLATE TRIBUNAL

"F" BENCH, MUMBAI

BEFORE SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

SHRI JAGADISH, ACCOUNTANT MEMBER

ITA No. 8080/Mum./2025

(Assessment Year : 2014-15)

ITA No. 8081/Mum./2025

(Assessment Year : 2014-15)

ITA No. 8082/Mum./2025

(Assessment Year : 2014-15)

**Femina Concept Marketing and Retail
Trading, (Textiles) Co. P. Ltd.**

Office No.4, Durga Bhawan,
Sector – 5, Near Aayapa Bhawan,
Shree Nagar Waghle Estate,
Thane – 400604
PAN : AABCF6235E

..... Appellant

v/s

Income Tax Officer, Ward – 5(1)(1),

Aayakar Bhawan,
Mumbai – 400020

..... Respondent

Assessee by : Ms. Simran Dhawan

Shri Ravi Ganatra

Revenue by : Shri Abi Rama Karthikeyan, SR. DR

Date of Hearing – 30/03/2026

Date of Order – 06/04/2026

ORDER

PER SANDEEP SINGH KARHAIL, J.M.

The assessee has filed the present appeals against the separate impugned orders of even date 29/09/2025, 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)"*], which

in turn arose from the separate penalty orders passed under section 271(1)(b), section 271A and section 271B of the Act, for the assessment year 2014-15.

2. 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), vide separate impugned orders, dismissed the appeal filed by the assessee against the penalty orders passed under section 271(1)(b), section 271A and section 271B of the Act on the ground of delay.

3. During the hearing, the learned Authorised Representative ("*learned AR*") submitted that the learned CIT(A) vide order dated 23/07/2025 condoned the delay for similar reasons in filing the appeal by the assessee against the penalty order passed under section 271(1)(c) of the Act. The learned AR submitted that since the assessee filed all the appeals against the separate penalty orders on the same date and there was a delay of equivalent period in all its appeals for identical reasons, the assessee presumed a similar order condoning the delay in filing the appeal will be passed by the learned CIT(A) in all the cases. However, vide impugned order in the present appeals, the similar grounds raised by the assessee seeking condonation of delay were rejected, considering the same not to be "*sufficient cause*" within the meaning of section 249 of the Act.

4. Having considered the submissions of both sides and perused the material available on record, we are of the considered view that, in the interest of justice, the assessee be granted one more opportunity to represent its case

before the learned CIT(A) and explain the reason for not filing the appeal within the prescribed limitation period. Consequently, we deem it fit and proper to set aside the impugned orders and restore the appeals to the file of the learned CIT(A) for *de novo* adjudication after reconsideration of the assessee's request for condonation of delay. While considering the assessee's appeals afresh, we direct the learned CIT(A) to also take into consideration the order dated 23/07/2025 passed in the assessee's appeal against the penalty order passed under section 271(1)(c) of the Act. Needless to mention, no order shall be passed without affording reasonable and adequate opportunity of hearing to the parties. Further, the assessee is directed to update its email in the records before the learned CIT(A) so that the notice of hearing can be sent to the operational email address. Thus, the assessee is directed to appear before the learned CIT(A) on all dates of hearing as may be fixed without any default. Accordingly, the grounds raised by the assessee are allowed for statistical purposes.

5. In the result, all the appeals by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 06/04/2026

Sd/-
JAGADISH
ACCOUNTANT MEMBER

Sd/-
SANDEEP SINGH KARHAIL
JUDICIAL MEMBER

MUMBAI, DATED: 06/04/2026
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