

IN THE INCOME TAX APPELLATE TRIBUNAL

"F" BENCH, MUMBAI

BEFORE SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER

ITA No.9073/Mum./2025

(Assessment Year : 2016-17)

Shobha Sacheendra,

Flat No.425, Gangansagar CHSL, Narayan
Temple, Borivili West, Mumbai – 400092.

..... Appellant

v/s

**Income Tax Officer – Ward 42(3)(3),
Mumbai**

Room No.754C, 7th Floor, Kautilya Bhavan,
Bandra Kurla Complex, Bandra (East), Mumbai –
400051.

..... Respondent

Assessee by : Ms. Dinkle Haria

Revenue by : Shri Anurag Tripathi, SR. AR

Date of Hearing – 08/04/2026

Date of Order – 10/04/2026

ORDER

PER SANDEEP SINGH KARHAIL, J.M.

The assessee has filed the present appeal against the impugned order dated 18/06/2025, 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)"*], for the assessment year 2016-17.

2. The present appeal is delayed by 115 days. Along with the appeal, the assessee has filed an application seeking condonation of the delay, duly

supported by her affidavit. In the said affidavit, the assessee submitted that she is an NRI and residing in Zambia. As per the assessee, at different points in time, various email addresses were mentioned in her income tax returns, depending upon the tax consultant handling her tax matters. It is further submitted that for the year under consideration, reassessment proceedings were initiated. However, she was not aware as to on which email address, the show cause notice under section 148A(b) of the Act was issued. It is further submitted that thereafter all the notices were issued on the email address of the tax consultant, which was beyond her control and access. The assessee claims that, as the tax consultant had multiple email addresses, the notices issued to the assessee remained unattended during the assessment proceedings. It is submitted that when the assessee visited India briefly in the year 2024, she raised a grievance on the e-filing portal, requesting the reopening of the response facility. However, without resolution of the grievance, the assessment order was passed on 29/02/2024. As per the assessee, the said assessment order was not served on her on the personal email address or through physical delivery. Therefore, she could not take any further steps. As per the assessee, she became aware of the assessment order dated 29.02.2024 only in the month of June- July 2024, when she appointed another Chartered Accountant, who accessed her Income Tax Portal while filing the return of income. Accordingly, the appeal was filed before the learned CIT(A) after a delay of 142 days. As per the assessee in Form No. 35, she provided her own email address for the purpose of communication. However, all the notices were sent to the email address of a previous tax consultant. Thus, it is submitted

that she was completely unaware of the proceedings before the learned CIT(A), and the impugned order passed *ex parte* dismissing the appeal on the ground of delay was also not communicated to her email address. In the affidavit, the assessee further submitted that she became aware of the impugned order dated 18/06/2025 only in the month of October 2025, when her return for the assessment year 2025-26 was processed, and a refund was adjusted against the outstanding demand for the year under consideration. Accordingly, the assessee claims that she immediately consulted her tax consultant, who took necessary steps for filing the present appeal. Thus, it is the submission of the assessee that due to the aforesaid circumstances, the present appeal was filed after a delay of 115 days, which is completely *bona fide* and unintentional.

3. We find that the reasons stated by the assessee for seeking condonation of delay fall within the parameters for grant of condonation laid down by the Hon'ble Supreme Court in the case of Collector, Land Acquisition, Anantnag vs. MST Katiji and Ors., reported in 1987 (2) SCR 387. When substantial justice and technical considerations are pitted against each other, the cause of substantial justice deserves to be preferred. It is evident from the record that, in the present case, the assessee did not stand to benefit from the late filing of the appeal. Accordingly, in view of the facts and circumstances of the present case as noted above, we are of the considered view that the assessee has proved sufficient cause for not filing the present appeal within the prescribed limitation period. Accordingly, we

condone the delay in filing the present appeal by the assessee and proceed to decide the same.

4. From the perusal of the impugned order passed by the learned CIT(A), it is evident that the appeal filed by the assessee was dismissed on the ground of delay of 142 days, as the assessee could not explain the reason for not filing the appeal within the prescribed limitation period, along with supporting documents. From the perusal of the affidavit filed by the assessee before us, as noted in the foregoing paragraph, it is evident that the assessee has duly explained the circumstances resulting in the delay in filing the appeal before the learned CIT(A).

5. Having perused the same, we are of the considered view that the assessee has proved sufficient cause for not filing the appeal before the learned CIT(A) within the prescribed limitation period. Accordingly, we are of the considered view that the said delay should be condoned. Hence, we deem it appropriate to set aside the impugned order and restore the matter to the file of the learned CIT(A) for consideration on merits, as per law, after condoning the delay in filing the appeal by the assessee. We order accordingly. 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 update her email address in the records of the learned CIT(A) so that all the hearing notices are duly attended 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 10/04/2026

Sd/-
BIJAYANANDA PRUSETH
ACCOUNTANT MEMBER

Sd/-
SANDEEP SINGH KARHAIL
JUDICIAL MEMBER

MUMBAI, DATED: 10/04/2026

M. Ranganath Vithal
Sr. Private Secretary

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