

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

**BEFORE SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER AND
SHRI ANIKESH BANERJEE, JUDICIAL MEMBER**

**ITA No.1271/Mum/2026
(Assessment year: 2020-21)**

Sri Guru Singh Sabha Gurudwara Rambaug 4 Chikanghar, Kalyan West, Kalyan 421301, Kalyan- Dombivali PAN:AAFTS6360N	vs	ITO, Exemption Ward Thane 7 th Floor, Ashar I.T. Park, Wagle Industrial Estate, Thane-400604
APPELLANT		RESPONDENT

Assessee by :Shri Bhavya Sundesha a/w Ms. Sonakshi Jhunjunwala
Respondent by :Shri Pravin Salunkhe (Sr.DR)

Date of hearing : 02/04/2026
Date of pronouncement : 10/04/2026

ORDER

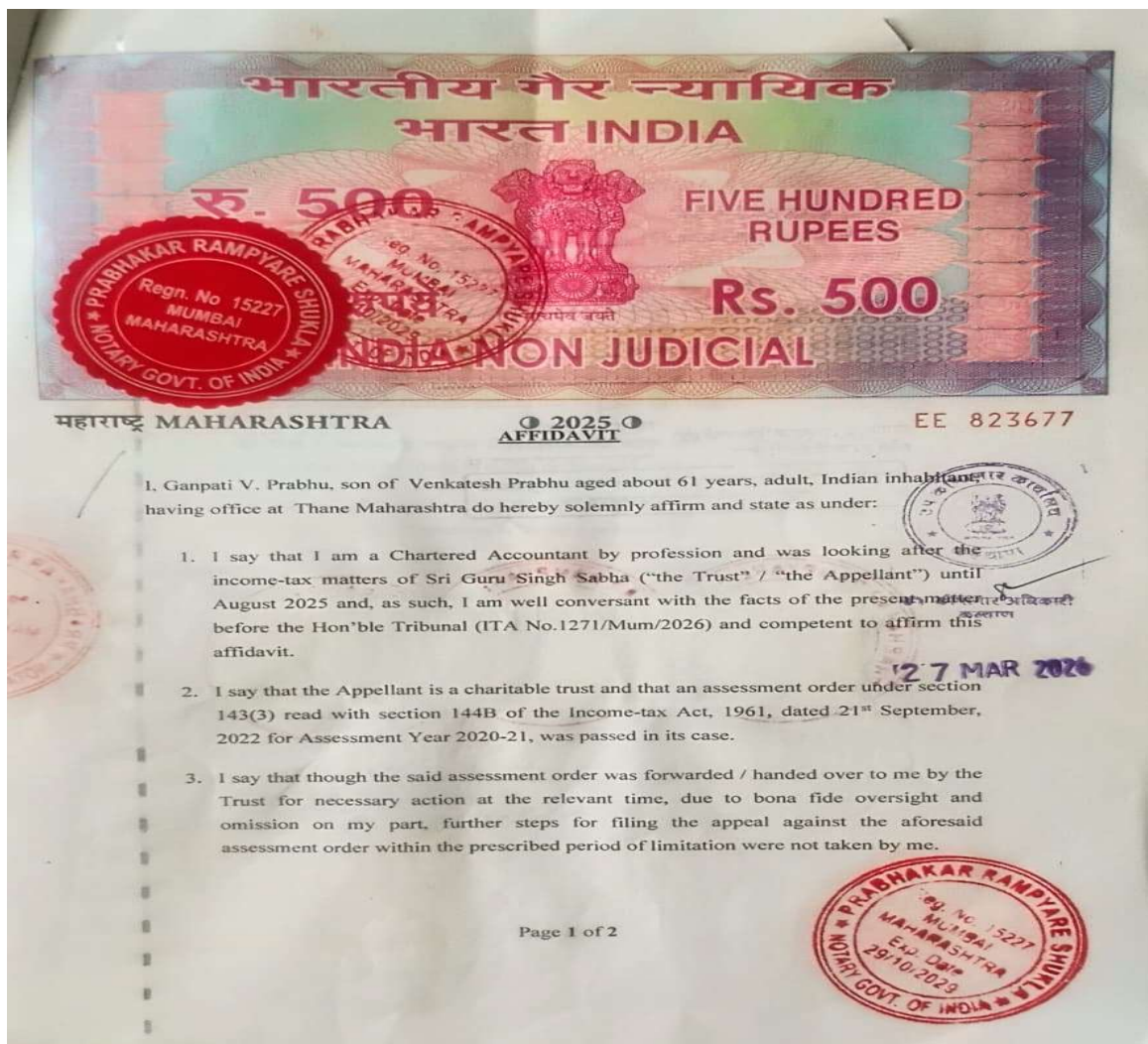
Per: Anikesh Banerjee (JM):

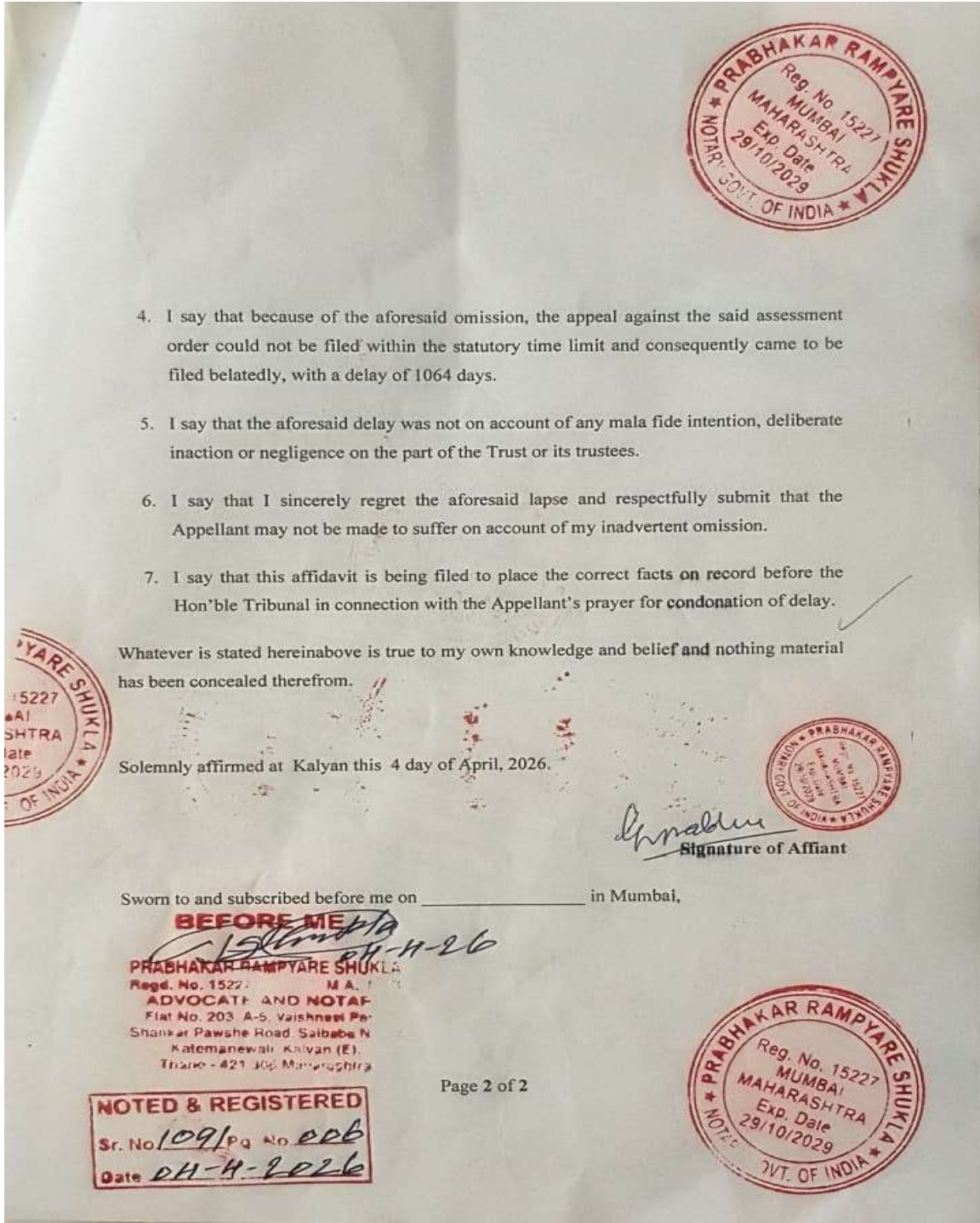
The instant appeal of the assessee filed against the order of the NFAC, Delhi [for brevity the "Ld. CIT(A)"], order passed under section 250 of the Income Tax Act 1961 (for brevity 'the Act') for Assessment Year 2020-21, date of order 30.12.2025. The impugned order emanated from the order of the Assessment Unit Income Tax Department (for brevity the 'Ld. AO') order passed under section 143(3) r.w.s. 144B of the Act, date of order 21.09.2022.

2. The brief facts of the case are that the assessee is a charitable trust registered u/sec. 12A of the Act. The activities and the object of the assessee are to work for good and entire humanity and for education of children through "Guru Nanak English School". The assessee filed the return by declaring income nil. The assessee's case was selected for scrutiny and the order was passed u/sec. 143(3) of the Act by addition amount of Rs.42,23,258/- for disallowing depreciation of Rs.42,23,258/-. The aggrieved assessee filed an appeal before the Ld. CIT(A) with a delay of 2 years 11 months 29 days that is 1064 days delay. The Ld. CIT(A) rejected the appeal of the assessee on the ground of limitation without considering the merit of the case. Being aggrieved assessee filed an appeal before us.

3. The Ld. AR argued and submitted that the delay in filing the appeal before the Ld. CIT(A) was duly explained with sufficient cause. It was contended that the assessment order under section 143(3) of the Act was passed on 21.09.2022. Upon receipt of the said order, the assessee promptly forwarded the impugned assessment order to its Chartered Accountant, Mr. Ganpati V. Prabhu, within the prescribed time, for taking appropriate remedial action. However, the said Chartered Accountant failed to take any steps to prefer an appeal against the impugned assessment order. The assessee, being entirely dependent upon his Chartered Accountant for all income-tax compliances, remained under the bona fide belief that necessary action had been taken and was not aware of the appellate remedy available under the Act. Subsequently, in August 2025, the trustee approached another Chartered Accountant, CA Deven Shah of M/s. Bipin N. Shah & Co., who advised the assessee to file an appeal before the Ld. CIT(A). Accordingly, the appeal came to be filed with a delay of 1064 days. However, the

Ld. CIT(A) rejected the appeal solely on the ground of delay. The Ld. AR further submitted that the assessee had filed a notarized affidavit executed by Mr. Amar Singh Kalsi, trustee of the assessee, dated 16.09.2025, explaining the reasons for the delay before the Tribunal. During the course of hearing, the Bench directed the assessee to furnish a notarized affidavit from the concerned Chartered Accountant explaining the circumstances leading to the delay. In compliance thereof, the Ld. AR filed a notarized affidavit duly executed by the said Chartered Accountant, Mr. Ganpati V. Prabhu, on 04.04.2026. The copy of the notarized affidavit of the Chartered Accountant is reproduced hereunder:





4. The Ld. DR argued and stated that assessee had not filed the proper condonation petition before the Ld. CIT(A). Explanation of delay for filing appeal

in Form No.35 was improper and not carrying the sufficient cause for delay. He stands in favor of the orders of revenue authorities.

5. We have heard the rival submissions and perused the material available on record. It is an undisputed fact that the appeal before the Ld. CIT(A) was filed with a delay of 1064 days. However, on careful consideration of the facts and circumstances of the case, we find that the delay was occasioned due to bona fide and reasonable causes beyond the control of the assessee. The assessee was deprived of a proper opportunity to participate in the appellate proceeding. Further, the assessee & the concerned chartered accountant have filed duly notarized affidavits explaining the reasons for delay. We find the condition of the assessee here is beyond control. The circumstances narrated in the affidavits, we find that the explanation constitutes a "sufficient cause" within the meaning of section 249 of the Act. The principles of natural justice warrant that a litigant should not be denied adjudication on merits when reasonable cause is demonstrated. Accordingly, we condone the delay in filing the appeal and set aside the impugned order of the Ld. CIT(A). The matter is restored to the file of the Ld. CIT(A) with a direction to adjudicate the appeal afresh on merits by passing a speaking order after providing reasonable opportunity of being heard to the assessee. It is clarified that we have not expressed any opinion on the merits of the case. The assessee is directed to cooperate in the appellate proceedings, and the Ld. CIT(A) shall decide the issues in accordance with law. Hence, the appeal of the assessee is allowed for statistical purposes.

6. In the result, the appeal of the assessee bearing **ITA No.1271/Mum/2026** is allowed for statistical purpose.

Order pronounced in the open court on 10th day of April 2026.

Sd/-

(OM PRAKASH KANT)
ACCOUNTANT MEMBER

Mumbai, दिनांक/Dated: 10/04/2026
SAUMYASr.PS

Sd/-

(ANIKESH BANERJEE)
JUDICIAL MEMBER

Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकरआयुक्त CIT
4. विभागीयप्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,
Mumbai
5. गार्डफाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar), ITAT, MUMBAI