

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH: BANGALORE**

**BEFORE SHRI PRASHANT MAHARISHI, VICE PRESIDENT  
AND  
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No. 2569/Bang/2025
Assessment Year: 2023-24

M/s. EMVOI Pharma #104/2, My Towers Off Magadi Road Herohalli Extension Bengaluru 560 096 Karnataka  <b>PAN NO : AADFE3647C</b>	<b>Vs.</b>	DCIT/ACIT Circle 5(1)(1) Bengaluru
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Sri Pawan Kumar, A.R.
<b>Respondent by</b>	:	Sri N. Balusamy, D.R.

<b>Date of Hearing</b>	:	17.02.2026
<b>Date of Pronouncement</b>	:	21.04.2026

**O R D E R**

**PER KESHAV DUBEY, JUDICIAL MEMBER:**

This appeal at the instance of the assessee is directed against the order of Id. CIT(A)/NFAC dated 10/09/2025 vide DIN and order no: ITBA/NFAC /S/250/2025-26/1080562454(1) passed u/s. 250 of the Income Tax Act, 1961 (in short “the Act”) for the AY 2023-24.

- 2.** The assessee has raised the following grounds of appeal: -
1. The right to file an appeal is a statutory and vested right that accrues to an assessee the moment the order of assessee the moment the order of assessment is passed. Refusing to entertain such appeal on technical grounds of delay deprives the assessee of a substantive legal remedy.

2. Rejection of condonation delay by Id.CIT(A) on a strict application of limitation in the present case would offend the principles of natural justice. "*Summum jus, summa injuria*" – the rigid enforcement of law in a technical manner may result in grave injustice. Justice should prevail - "*fait justitia ruat caelum*".
3. The Show cause notice and order in original was passed on the earlier/ inactive email ids rather than the new email id's. "*Lex non cogit ad impossibilia*" – the Appellant could not have acted earlier when the final notice/ order was not served on the updated registered email, making compliance impossible.
4. No information regarding the additions by the order-in-original was communicated in any of the notices served under section 143(1), or the communications under proceedings initiated 143(3)/ 144B. The additions were directly taken for examination in show cause notice.
5. The learned assessing office has erred in asserting Rs.16,81,000/- which is purchase price of a motor car liable for TCS (Assessable value for TCS: Rs.16,80,900; TCS Rs.16,809) as income from proceeds of a motor car and adding the same to the computation of income is a grave misinterpretation and misapplication of provisions of the Act.
6. The learned assessing officer has erred in adding back Rs.16,532/- which the appellant as added in the computation of income suo moto leads to double taxation and will be unlawful.
7. The learned assessing officer has erred in adding back Rs.30,288/- which was unrecoverable trade advance. Officer has failed to appreciate the fact that this expenditure is in accordance with generally accepted

principles of business. Disallowance of the same is injustice in law.

8. The learned AO did not add any items from the communications made in earlier notices and has straight away proceeded to make proposed additions in show cause notice. Proceeding to SCN without requesting for information and concluding the assessment in a span of 04 days concludes how hurriedly the proceedings are closed. This takes away the fundamental principle of “Natural Justice” by not providing an *adequate opportunity of being heard*.
9. That the Ld. AO has proceeded in initiating penalty proceedings under section 270A of the Act. As the additions are unsustainable in law and on facts, the initiation of penalty proceedings is unwarranted and should be quashed.
10. Theses prima facie merits warrant an opportunity for the matter to be adjudicated fairly on merits, and justify condonation in the interest of substantial justice.
11. The Appellant craves leave to add, alter and amend or withdraw any of the grounds of appeal at or before the time of the hearing.

**3.** At the outset, the ld. A.R. of the assessee drew our attention on the order of ld. CIT(A)/NFAC and vehemently submitted that the ld. CIT(A)/NFAC dismissed the appeal of the assessee in limine by not condoning the delay of 54 days. Further, the ld. A.R. of the assessee also drew our attention on the petition for condonation of delay filed before the ld. CIT(A)/NFAC and vehemently submitted that that show cause notice dated 13/03/2025 as well as final assessment order passed on 22/03/2025 were sent to an email id [santosh@my-associates.net](mailto:santosh@my-associates.net) and the CC was marked to

[myassociatesb@yahoo.co.in](mailto:myassociatesb@yahoo.co.in) which was different from the original email id [accounts@emvoipharma.in](mailto:accounts@emvoipharma.in) which were used for all earlier communications during the assessment proceedings. Further the ld. A.R. of the assessee submitted that the assessee had responded to all the notices which were served to the regular email-id on time and finally the assessment order was passed without the response from the assessee. The ld. A.R. of the assessee submitted that the assessee firm was genuinely not aware of the proceedings from the date of issue of show cause notice till the closure of the assessment order and the assessee came across the final order only after going through the proceedings in the dashboard of e-filing portal and thereafter took immediate steps to file an appeal.

**3.1** Having heard the ld. Counsel for the assessee and the ld. D.R., it is perceived that the explanation offered in the condonation application is plausible and sufficient cause being shown by the assessee, which prevented them from filing the appeal within the specified period and accordingly we are inclined to condone the delay of 54 days in filing the appeal before the ld. CIT(A)/NFAC.

**4.** Now having condone the delay, we remit the entire issues in dispute to the file of ld. CIT(A)/NFAC to decide afresh in accordance with law. Needless to say, reasonable opportunity of being heard must be granted to the assessee. The assessee is also directed to produce all the relevant documents/ records/ evidences to substantiate its claim. It is ordered accordingly.

5. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 21<sup>st</sup> Apr, 2026

**Sd/-**  
**(Prashant Maharishi)**  
**Vice President**

**Sd/-**  
**(Keshav Dubey)**  
**Judicial Member**

Bangalore,  
Dated 21<sup>st</sup> Apr, 2026.  
VG/SPS

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The DR, ITAT, Bangalore.
5. Guard file

By order

**Asst. Registrar,**  
**ITAT, Bangalore.**