

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI "C" BENCH : MUMBAI

BEFORE SHRI VIKRAM SINGH YADAV, ACCOUNTANT MEMBER  
AND  
SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

ITA No. 7768/Mum/2025  
Assessment Year : 2013-14

Parul Nilesh Mehta, Flat No. 15, 5 <sup>th</sup> Floor, 23C Sea View Building, 185 Dongersy Road, Malabar Hill, Mumbai-400006. PAN : AJUPM6149F	vs.	DCIT, Circle-19(1), Piramal Chamber, Lalbaug, Mumbai-400012.
(Appellant)		(Respondent)

For Assessee :	Shri Satish Mody
For Revenue :	Shri Virabhadra Mahajan, Sr.DR

Date of Hearing :	09-02-2026
Date of Pronouncement :	13-02-2026

**ORDER**

**PER VIKRAM SINGH YADAV, A.M :**

This is an appeal filed by the assessee against the order of the Learned Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)’], dated 28-10-2025, pertaining to Assessment Year (AY) 2013-14.

2. Briefly, the facts of the case are that the assessment in this case was completed u/s. 147 r.w.s. 144B of the Income Tax Act, 1961 (‘the Act’), vide order dt. 25-05-2023, wherein the AO brought to tax a sum of Rs. 2,12,50,000/- u/s. 69A of the Act for the reason that the assessee has

failed to discharge the necessary onus in proving genuineness of the source of repayment of the loan amounting to Rs. 2,12,50,000/- taken during the year under consideration. The assessee thereafter carried the matter in appeal before the Ld.CIT(A), who has dismissed the appeal on account of delayed filing and against the said order and findings, the assessee is in appeal before us.

3. During the course of hearing, the Ld.AR submitted that admittedly there is a delay of 67 days in filing the appeal before the Ld.CIT(A). It was submitted that there was however a reasonable cause for the delay in filing the appeal and in this regard, the assessee has explained that the delay has occurred for the reason that the Chartered Accountant handling the matters was not keeping well and facing certain health issues, as a result, the appeal could not be filed within the prescribed time limit. However, the Ld.CIT(A) without appreciating the same, has dismissed the appeal of the assessee. In this regard, our reference was drawn to the affidavit filed by the Chartered before the Ld.CIT(A) and it was submitted that the same has also been summarily rejected by the Ld.CIT(A). It was further submitted that the assessee has taken certain legal grounds of appeal and has also sought permission to file additional evidences under Rule 46A before the Ld.CIT(A). However, the same has also not been adjudicated upon besides the fact that there is no finding on the merits of the case. It was accordingly submitted that the matter may be remanded to the file of the Ld.CIT(A) for necessary adjudication.

4. Per contra, the Ld.DR has been heard, who has not raised serious objection against remanding the matter to the file of the Ld.CIT(A).

5. We have heard the rival contentions and perused the material available on record. As evident from records, it is clear that the Ld.CIT(A) has dismissed the appeal of the assessee without taking into consideration the affidavit seeking condonation of delay in filing the appeal and it is also a fact that before rejecting the appeal, the Ld.CIT(A) did not issue any notice to the assessee and, therefore, necessary opportunity has also not been provided by the Ld.CIT(A). In view of the above, we are of the considered opinion that in the interest of justice, the assessee should be granted one more opportunity to submit additional evidences/documentation and to represent her case diligently. Consequently, we deem it fit and proper to set aside the impugned order and restore the matter to the file of the Ld.CIT(A) for deciding the same afresh as per law, after providing reasonable opportunity to the assessee. We also direct the assessee to fully co-operate with the Ld.CIT(A) for expeditious disposal of the matter and is at liberty to file necessary explanation / additional documentation as so advised.

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

Order pronounced in the open court on 13-02-2026

Sd/-  
[SANDEEP SINGH KARHAIL]  
JUDICIAL MEMBER

Sd/-  
[VIKRAM SINGH YADAV]  
ACCOUNTANT MEMBER

Mumbai,  
Dated: 13-02-2026

TNMM

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, ITAT, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar  
I.T.A.T, Mumbai