

**IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH MUMBAI**

**BEFORE HON'BLE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER
HON'BLE SHRI JAGADISH, ACCOUNTANT MEMBER**

**ITA No.9061/Mum/2025
(Assessment Year: 2017-18)**

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**ITA No.9062/Mum/2025
(Assessment Year: 2017-18)**

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**ITA No.9064/Mum/2025
(Assessment Year: 2017-18)**

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**ITA No.9065/Mum/2025
(Assessment Year: 2017-18)**

Bipin Rajendra Gamre 11/86 Anand Nagar, G N Marg Santacruz East, Mumbai - 400055	Vs.	ITO-Ward 22(1)(1), Mumbai Room No. 319, 3 rd Floor, Piramal Chamber, Lal Baug, Parel Mumbai - 400012
PAN/GIR No. APKPG0523R		
(Applicant)		(Respondent)

Assessee by	None
Revenue by	Shri Swapnil Choudhari (SR. AR.)

Date of Hearing	05.03.2026
Date of Pronouncement	01.04.2026

अदेश / ORDER

PER SANDEEP GOSAIN

The present appeals have been filed by the assessee challenging the impugned order dated 18.12.2025 passed u/s 250 of the Income Tax Act, 1961 ('the Act'), by the National Faceless Appeal Centre (NFAC), Delhi for the assessment year 2017-18.

2. Now we first take up the ITA No. 9061/Mum/2025 for A.Y. 2017-18, raising following grounds:

"1. On the basis of facts and circumstances of the case, the learned Commissioner of Income Tax (Appeals), NFAC, erred in dismissing the appeal solely on the ground of delay of 874 days, without appreciating that the delay occurred due to genuine and reasonable cause, namely the appellant being completely unaware of the assessment proceedings and the impugned order passed on 25.05.2023.

2. On the basis of facts and circumstances of the case, the learned Assessing Officer erred in levying penalty of ₹5,000 under section 271F for non-filing of return. Requesting Your Honor, to delete the addition made by the Id AO

3. All the Grounds of Appeal are without prejudice to each other

4. The Appellant craves leave to add, alter, and amend the grounds of appeal at the time of hearing.
”

3. None appeared on behalf of the assessee when the case was called out repeatedly. From the case records, we note that summons in this case were sent by the Registry through speed post as well as email. More than one month has passed since the summons were issued at the address provided by the assessee in

Form 36; therefore, drawing an inference under the General Clauses Act, it is presumed that service of summons/notice has been duly effected.

4. On the other hand, the Ld. DR present in the court is ready with the arguments; therefore, we have decided to proceed with the hearing of the appeal ex parte.

5. From the records, we also note that the appeal filed by the assessee before the Ld. CIT(A) was rejected due to a delay of 874 days in filing the appeal. The Ld. CIT(A), in a detailed order, categorically mentioned that there was a substantial delay in filing the appeal.

6. Apart from this, the assessee was also ex parte before the Assessing Officer; therefore, the assessment order under Section 144 of the Act was passed. Even despite a substantial delay of more than two years, the assessee has not brought forth any cogent or convincing reasons to establish that the assessee was prevented by sufficient or reasonable cause from filing the appeal in time before the Ld. CIT(A).

7. Thus, on the basis of these findings, the appeal was rejected. Now, before us also, no new facts or circumstances have been brought on record to controvert or rebut the findings so recorded by the Ld. CIT(A).

8. Therefore, we uphold the order passed by the Ld. CIT(A) and reject the appeal filed by the assessee.

**ITA No.9062/Mum/2025 (Assessment Year: 2017-18);
ITA No.9064/Mum/2025 (Assessment Year: 2017-18)
And ITA No. 9065/Mum/2025 (Assessment Year: 2017-18)**

9. As the facts and circumstances in these appeals are identical to ITA No 9061/Mum/2025 for the A.Y 2017-18 (except variance in days of delay), therefore, the decision rendered in above paragraphs would apply ***mutatis mutandis*** for these appeals also.

10. In the result, appeal filed by the assessee stand ***dismissed***.

Order pronounced in the open court on 01.04.2026

SD/-

**(JAGADISH)
ACCOUNTANT MEMBER**

SD/-

**(SANDEEP GOSAIN)
JUDICIAL MEMBER**

Mumbai, Dated 01/04/2026
RY, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant

2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / The CIT(A)
4. आयकर आयुक्त (अपील) / Concerned CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुम्बई/ DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/BY ORDER,

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, मुम्बई / ITAT, Mumbai