

IN THE INCOME TAX APPELLATE TRIBUNAL

"F" BENCH, MUMBAI

BEFORE SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER

SHRI JAGADISH, ACCOUNTANT MEMBER

ITA No. 6831/Mum./2025

(Assessment Year : 2016-17)

ITA No. 6834/Mum./2025

(Assessment Year : 2018-19)

ITA No. 6832/Mum./2025

(Assessment Year : 2016-17)

ITA No. 6835/Mum./2025

(Assessment Year : 2018-19)

ITA No. 6833/Mum./2025

(Assessment Year : 2016-17)

Varsha Dilip Dhruv,

1 & 2 Shankar Niwas, S.V. Road,
Vile Parle West,
Mumbai – 400056
PAN : AAMPD1307R

..... Appellant

v/s

**Deputy Commissioner of Income Tax,
Circle - 32(1)**

Kautilya Bhavan, BKC, Bandra East,
Mumbai – 400056

..... Respondent

Assessee by : Ms. Rucha Vaidya

Revenue by : Shri Abhirama Karthikeyan, SR. DR

Date of Hearing – 02/04/2026

Date of Order – 08/04/2026

ORDER

PER BENCH :

The assessee has filed the present appeals against the separate impugned orders of even date 29/08/2025, 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)*"], which in turn arose from the separate orders passed for the assessment years 2016-17 and 2018-19.

2. We have considered the submissions of both sides and perused the material available on record. In the present case, at the outset, it is evident that the learned CIT(A), vide separate impugned orders, dismissed the appeal filed by the assessee against the separate orders passed for the assessment years 2016-17 and 2018-19 on the ground of delay.

3. During the hearing, the learned Authorised Representative (*learned AR*) submitted that the assessee, vide detailed affidavit, explained the reasons leading to the delay in filing its appeals before the learned CIT(A). However, the learned CIT(A), vide impugned order, held that the reasons stated by the assessee do not constitute "*reasonable cause*" for condonation of delay in filing the appeal, and accordingly, dismissed the appeals of the assessee *in limine*. The learned AR submitted that the learned CIT(A), vide order dated 27/11/2024, passed in the case of the partnership firm, Dhruv Enterprise, wherein the assessee, along with her husband, is a partner, condoned the delay in filing the appeal for similar reasons. The learned AR submitted that since the assessee filed all the appeals before the learned CIT(A) against various orders pertaining to the assessee and her concerns around the same time and there was a delay in all the appeals for identical reasons, the assessee presumed a similar order condoning the delay in filing the appeal will be passed by the learned

CIT(A) in all the cases. However, vide impugned order in the present appeals, the similar grounds raised by the assessee seeking condonation of delay were rejected, considering the same not to be "*sufficient cause*" within the meaning of section 249 of the Act.

4. Having considered the submissions of both sides and perused the material available on record, we are of the considered view that, in the interest of justice, the assessee be granted one more opportunity to represent its case before the learned CIT(A) and explain the reason for not filing the appeal within the prescribed limitation period. Consequently, we deem it fit and proper to set aside the impugned orders and restore the appeals to the file of the learned CIT(A) for *de novo* adjudication after reconsideration of the assessee's request for condonation of delay. While considering the assessee's appeals afresh, we direct the learned CIT(A) to also take into consideration the order dated 27/11/2024 passed in the case of Dhruv Enterprise, wherein the assessee is one of the partners alongwith her husband. Needless to mention, no order shall be passed without affording reasonable and adequate opportunity of hearing to the parties. Further, the assessee is directed to update its email address in the records before the learned CIT(A) so that the notice of hearing can be sent to the operational email address. Thus, the assessee is directed to appear before the learned CIT(A) on all dates of hearing as may be fixed without any default. Accordingly, the grounds raised by the assessee are allowed for statistical purposes.

5. In the result, all the appeals by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 08/04/2026

**Sd/-
JAGADISH
ACCOUNTANT MEMBER**

**Sd/-
SANDEEP SINGH KARHAIL
JUDICIAL MEMBER**

MUMBAI, DATED: 08/04/2026
Prabhat

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