

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "C" BENCH

**Before: Shri Waseem Ahmed, Accountant Member  
And Shri T.R. Senthil Kumar, Judicial Member**

**ITA No. 866/Ahd/2023  
Assessment Year 2016-17**

Habibali Kamrudin Vakil Plot No. 3, Munivar Society, Opp. Vora Madresa, Bhadrod Gate, Mahuva-364296 District: Bhavnagar  PAN: AFAPV2857D (Appellant)	Vs	The Income Tax Officer, Ward-2(4), Ahmedabad  (Respondent)
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**Assessee Represented: Shri B.R. Papat, A.R.  
Revenue Represented: Shri Ashok Kumar Suthar, Sr.D.R.**

Date of hearing : 22-01-2024  
Date of pronouncement : 24-01-2024

**आदेश/ORDER**

**PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-**

This appeal is filed by the Assessee as against exparte appellate order dated 15.06.2023 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the assessment order passed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2016-17.

2. The Registry has noted that there is a delay of 74 days in filing the above appeal. The assessee explained that he is an individual and engaged in poultry farming business in small town of Mahuva in Bhavnagar District and being a school drop-out not familiar with English language and email operations, he was total dependence on the issues relating to tax compliances only on the tax professionals. As the Tax Consultant given his email id for communication, so the hearing notices were not served on the assessee. Thus there is a delay of 74 days in filing the above appeal.

3. The Ld. Sr. D.R. Shri Ashok Kumar Suthar has no serious objection in condoning the delay. Therefore we hereby condone the delay of 74 days in filing the above appeal.

4. It is noticed from Form No. 35 that the assessee categorically stated “no” to the column “Whether notices/communication may be sent on e-mail?”. However notices dated 07.01.2021, 11.06.2021, 21.04.2023 and 02.06.2023 were sent by Ld. CIT(A) by email and there was no response from the assessee. Therefore appeal filed by the assessee was dismissed ex parte. It is seen from the appellate order, the physical appeal was filed by the assessee was then migrated to the National Faceless Appeal Centre and the Ld. NFAC has not sent physical hearing notices to the assessee.

5. Therefore in order to meet the ends of Principle of Natural Justice, we deem it fit to set aside the matter back to the file of Ld. CIT(A), NFAC with a direction to issue the physical hearing notice to the assessee and decide the appeal on merits by giving proper opportunity to the assessee. Needless to say, the assessee should

make use of this opportunity by producing all the required documents before Ld. CIT(A) for passing fresh appellate order on merits of the case.

6. In the result, the appeal filed by the Assessee is allowed for statistical purpose.

Order pronounced in the open court on 24-01-2024

**Sd/-**  
**(WASEEM AHMED)**  
**ACCOUNTANT MEMBER True Copy**  
**Ahmedabad : Dated 24/01/2024**

**Sd/-**  
**(T.R. SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद