

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'D' BENCH  
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER  
&  
MS PADMAVARHY S, ACCOUNTANT MEMBER**

**ITA No.114/Mum/2025  
(Assessment Year :2018-19)**

Mr. Dinesh Tarachand Parihar 23B, Dadoji Konddev Nagar, Govandi Road Ghatla, Chembur Mumbai – 400 071	Vs.	ITO-Ward-27(1)(1) Room No.406, 4 <sup>th</sup> Floor Tower No.6, Vashi Station Complex Vashi – 400 703
<b>PAN/GIR No.ALNPP0522G</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Shri Prashant Ghumre
Revenue by	Shri R.R. Makwana
<b>Date of Hearing</b>	<b>20/02/2025</b>
<b>Date of Pronouncement</b>	<b>24/02/2025</b>

**आदेश / O R D E R**

**PER AMIT SHUKLA (J.M):**

The aforesaid appeal has been filed by the assessee against order dated 15/07/2024 passed by NFAC, Delhi for the quantum of assessment passed u/s.147 r.w.s. 143(3) for the A.Y.2018-19.

2. Assessee is aggrieved by the *exparte* order passed by the ld. CIT(A) who has not decided the appeal on merits and dismissed the appeal for want of prosecution. Further, it is seen that even the assessment order has been passed *exparte*

u/s.144 as assessee could not make any compliance of notices sent to him as noted by him at pages 2 & 3 of the assessment order. Apart from that there is a delay of 117 days in filing of the appeal before the Tribunal.

3. Before us Id. Counsel has submitted an application for condonation of delay duly supported by an affidavit of the assessee. In the said affidavit it had been stated that assessee is only 10<sup>th</sup> pass and he is not aware of any gadgets or technology and does not even know how to operate his e-mail and access to the ITBA portal. Earlier, one Mr. Ranjit Singh Ashiya, a tax consultant was handling his income tax matters, who was a commerce graduate and registered as Income Tax Practitioner (ITP). His e-mail ID was given in the income tax return which is rsashiya@gmail.com . His e-mail ID was given in the return of income filed up to A.Y.2017-18. From A.Y.2018-19 to till date the email ID was given as dparihar1711@gmail.com.

4. The Income Tax notices u/s.148 etc., were sent on e-mail ID of his erstwhile ITP who did not inform the assessee and therefore, assessee was not aware of any such e-mail ID. Even thereafter, assessee has changed Counsel who has updated ITBA portal with his new e-mail ID. All the notices issued by the Id. AO were issued on e-mail ID of rsashiya@gmail.com and not on his registered e-mail ID dparihar1711@gmail.com. Accordingly, there was a non-compliance of notices. This fact has been duly elaborated in the affidavit of the assessee. Accordingly, in view of the

aforesaid facts and circumstances that notices were sent on an e-mail ID which was not in use and the ITP whose e-mail ID was given earlier was no longer his authorised representative and none of the notices or order of the Id. CIT(A) was served on assessee's e-mail which was uploaded on the ITBA portal. Under these circumstances, we condone the delay of 117 days and also remit the case back to the file of the Id. AO to decide the issue afresh and pass a fresh assessment order after giving due opportunity of hearing to the assessee and send the notices on the correct e-mail ID.

**5. In the result, appeal of the assessee is allowed for statistical purposes.**

4. His

Order pronounced on 24<sup>th</sup> February, 2025.

**Sd/-  
(PADMAVATHY S)  
ACCOUNTANT MEMBER**

Mumbai; Dated 24/02/2025  
KARUNA, *sr.ps*

**Sd/-  
(AMIT SHUKLA)  
JUDICIAL MEMBER**

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)  
**ITAT, Mumbai**