

THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT

**Before: Shri Sanjay Garg, Judicial Member
and Shri Bijayananda Pruseth, Accountant Member**

**ITA No. 730/Srt/2024
Assessment Year 2012-13**

Shantaben Laxmanbhai Pansuriya Legal Heir of Laxmanbhai Odhavjibhai Pansuriya, B 23, Rajanand Society, Katargam Road, Opp. Bhulabhai Desia Park, Surat-395004 PAN: AANPP3689B (Appellant)	Vs	The ITO, Ward-3(2), Surat (Respondent)
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**Assessee by: Shri P.M. Jagasheth, A.R.
Revenue by: Shri Mukesh Jain, Sr. D.R.**

Date of hearing : 18-03-2025
Date of pronouncement : 28-03-2025

आदेश/ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been filed by the Assessee against the order passed by the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as "CIT(A)"] dated 10.01.2024 arising out of the assessment order passed u/s.143(3) r.w.s 147 of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2012-13.

2. At the outset, the ld. counsel for the assessee has brought our attention to the impugned order of the ld. CIT(A) to submit that the same is an ex-parte order. The ld. counsel for the assessee has further brought out attention to page no. 3 of the impugned order of the ld. CIT(A) to show that all the notices of hearings were allegedly served on ITBA Portal. That no notice of hearing was served to the assessee either through physical mode or even through email. The assessee was, therefore, not aware of the dates of hearing before the CIT(A) and the case of the assessee remained un-represented before the CIT(A) resulting into the impugned ex-parte order of the ld. CIT(A).

3. We have heard rival contentions and gone through the records. Uploading of notices on ITBA portal is not a proper service as per the relevant provisions of the Income Tax Act, therefore, the non-representation of the assessee before the CIT(A) cannot be said to be intentional. Under the circumstances, the impugned order of the CIT(A) is set aside and the matter is restored back to the file of ld. CIT(A) with a direction to pass the order afresh on merits after giving due opportunity of hearing to the assessee. The ld. CIT(A) will serve the notice of hearing upon the assessee through physical mode and also through electronic mode/email etc. The assessee will also participate promptly in the hearing before the CIT(A) as and when so directed.

4. With the above observations, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 28-03-2025

Sd/-
(Bijayananda Pruseth)
Accountant Member
Ahmedabad : Dated 28/03/2025

Sd/-
(Sanjay Garg)
Judicial Member

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

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

// True Copy //

By order,

Assistant Registrar,
Income Tax Appellate Tribunal,
Surat