

IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT
(HYBRID HEARING)

**Before: Shri T.R. Senthil Kumar, Judicial Member And
Shri Bijayananda Pruseth, Accountant Member**

**ITA No: 1346/SRT/2024
Assessment Year: 2011-12**

Umeshbhai Manjibhai Koshiya A-401, Silver Stone Hills, Singanpore Dabholi Link Road, Siganpore, Surat-395004 PAN: AUAPK1026A (Appellant)	Vs	Income Tax Officer Ward-3(2)(4), Surat (Respondent)
---	----	--

**Assessee Represented: Shri P M Jagasheth, CA
Revenue Represented: Ms. Neerja Sharma, Sr.D.R.**

Date of hearing : 05-05-2025
Date of pronouncement : 07-05-2025

आदेश/ORDER

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

This appeal is filed by the Assessee as against the exparte appellate order dated 21.06.2024 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the reassessment order passed under section 143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2011-12.

2. At the outset, Ld. Counsel for the assessee submitted that Ld. CIT(A) had sent hearing notices to email ID hari000607@gmail.com whereas the email communication notice as mentioned in Form No. 35 is ca.mihirthakkar@gmail.com. Because of this mis-communication there is a delay of 117 days in filing the above appeal and therefore requested to condone the delay which is neither willful nor wanton and filed a Notarized Affidavit.

3. We are satisfied with explanation offered by the assessee for the condonation of delay, thereby the delay of 117 days in filing the above appeal is hereby condoned. Since the notices have sent to a wrong email ID, we hereby set aside the exparte appellate order passed by Ld. CIT(A) with the direction to give fresh opportunity of hearing to the assessee and pass order on merits. Needless to say, the assessee should cooperate by filing all necessary details, documents before Ld. CIT(A) to pass fresh appellate order.

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

Order pronounced under proviso to Rule 34 of ITAT Rules, 1963 on 07-05-2025

Sd/-
(BIJAYANANDA PRUSETH)
ACCOUNTANT MEMBER
Ahmedabad : Dated 07/05/2025

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 अपीलिय अधिकरण,
सूरत