

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 Nos: 1259 & 1260/SRT/2024  
Asst. Years: 2018-19 & 2020-21**

Vidhya Varshini Education Turst Winners English Medium School, Amar Nagar, Chanod, Vapi, Gujarat-396191 <b>PAN: AAATV9983H (Appellant)</b>	Vs	The ACIT Circle-3(2), Surat  <b>(Respondent)</b>
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**Assessee Represented: Shri Rasesh Shah, CA  
Revenue Represented: Ms. Neerja Sharma, Sr.D.R.**

Date of hearing : 08-05-2025  
Date of pronouncement : 26-05-2025

**आदेश/ORDER**

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

These appeals are filed by the Assessee as against the appellate order dated 17.11.2023 and 27-03-2024 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of two separate assessment orders passed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Years 2018-19 and 2020-21 respectively.

2. The registry has noted that there is a delay of 378 days and 247 days in filing the above appeals. The assessee explained that in Form No. 35 filed before Ld. CIT(A), the assessee Trust specifically mentioned that the notice of communication is NOT to be sent by email. However Ld. CIT(A) has sent the notices by email which was not noticed and not complied by the assessee, which has resulted in passing exparte orders. Further the assessee was neither served physical hearing notices nor the physical appellate orders. Only while searching the ITBA Portal, the Chartered Accountant informed the assessee about the exparte orders and immediate thereafter the appeals were prepared and filed by the assessee with the delay, therefore requested to condone the delay and give one more opportunity of hearing before Ld. CIT(A) to explain its case.

3. Ld. Sr. D.R. appearing for the Revenue has no objection in setting aside the matter back to the file of Ld. CIT(A) by giving one more opportunity of hearing to the assessee.

4. Recording the submissions of the rival parties, exparte appellate orders passed by the Ld. CIT(A) are hereby set aside with a direction to issue physical hearing notices to the assessee Trust and then pass appellate orders on merits of the case. Needless to say, the assessee should cooperate by filing all necessary details before Ld. CIT(A).

5. In the result, the appeals filed by the Assessee are hereby allowed.

Order pronounced under proviso to Rule 34 of ITAT Rules, 1963 on 26-05-2025

**Sd/-**  
**(BIJAYANANDA PRUSETH)**  
**ACCOUNTANT MEMBER**  
**Ahmedabad : Dated 26/05/2025**

**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 अपीलीय अधिकरण,  
सूरत