

**IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT
[conducted through Hybrid mode]**

**BEFORE SHRI T.R.SENTHIL KUMAR JUDICIAL MEMBER AND
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

**ITA No.212/SRT/2025
Assessment Year : 2016-17**

Atul Rameshchandra Lokhandwala D-24, Balaji Nagar Piplod, Surat – 395 007	v/s.	The ITO Ward-2(3)91 Surat – 395 001
PAN: AAKPL 3829 Q		
(Appellant)		(Respondent)
Assessee by :		Shri P.M. Jagasheth, CA
Revenue by :		Shri Ajay Uke, Sr.DR

**Date of Hearing : 02/07/2025
Date of Pronouncement: 16/07/2025**

ORDER

PER T.R.SENTHIL KUMAR, JUDICIAL MEMBER:

This appeal is filed by the assessee as against the *ex-parte* appellate order dated 07/06/2024 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter 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 (AY) 2016-17.

2. The Registry has noted that there is a delay of 199 days in filing the appeal. The assessee explained that in Form No.35, the assessee

mentioned jailokhandwala@gmail.com as the communication e-mail address. However, the *ex-parte* appellate order has been delivered to the e-mail IDs, i.e. atullokhanda@shahgopani.com and shahgopani@rediffmail.com, which are belonged to his previous Consultant. Thus, the delay of 199 days in filing the above appeal. Therefore, the delay in filing the above appeal is hereby condoned.

3. However, perusal of the assessment order makes it clear that the assessee failed to response to the various notices which has resulted in passing the *ex-parte* assessment order. Therefore, in the interest of justice, we deem it fit to set aside the orders passed by the lower authorities with a direction to the JAO to pass a fresh assessment order by giving one more opportunity of hearing to the assessee. Needless to say, that the assessee should make use of this final opportunity of hearing without any fail and submit all the necessary documents before the Jurisdictional Assessing Officer to finalize the assessment.

4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the Open Court on

16/07/2025.

Sd/-
(BIJAYANANDA PRUSETH)
ACCOUNTANT MEMBER

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

Dated 16/07/2025

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The Concerned CIT
4. The CIT(A)-(NFAC), Delhi
5. The /AR,ITAT, Surat/Ahmedabad.
6. Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar)
ITAT,Surat/Ahmedabad