

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'A' BENCH : BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER  
AND  
SHRI SOUNDARARAJAN K., JUDICIAL MEMBER**

<b>ITA No. 1010/Bang/2025</b>
<b>Assessment Year : 2018-19</b>

Shri Alur Gopala Reddy, Ward No. 4, Devi Nagara, Karur, Sirigeri, Ballary – 583 120. <b>PAN: BYUPG4726N</b>	<b>Vs.</b>	The Income Tax Officer, Ward – 1 & TPS, Bellary.
<b>APPELLANT</b>		<b>RESPONDENT</b>

Assessee by	:	Ms. Sowmya Murugesan, BA, LLB
Revenue by	:	Shri Balusamy N, JCIT-DR

Date of Hearing	:	14-07-2025
Date of Pronouncement	:	05-08-2025

**ORDER**

**PER SOUNDARARAJAN K., JUDICIAL MEMBER**

This is an appeal filed by the assessee challenging the order of the NFAC, Delhi dated 28/02/2025 in respect of the A.Y. 2018-19.

**2.** The brief facts of the case are that the assessee is an individual and not filed his return of income during the assessment year. The AO based on the information available that the assessee had sold an immovable property to the Karnataka Housing Board, had initiated proceedings u/s. 147 of the Act and notice u/s. 148 was issued on 30/03/2022. Thereafter, the assessee filed his return of income on 27/12/2022 admitting a total income of Rs. 33,52,190/-. In the computation of capital gains, the assessee had

claimed the cost of acquisition with indexation and claimed deduction u/s. 54F of the Act. Thereafter, notice u/s. 142(1) was again issued for which the assessee had not responded and therefore a show cause notice was issued on 10/03/2023 proposing to disallow the deduction claimed u/s. 54F of the Act. The assessee in support of his claim that a new house was constructed, furnished some invoices and the bank statement. The assessee thereafter filed a second reply enclosing the completion certificate and some bank details to show that the assessee had constructed a new house and assessee was entitled for deduction u/s. 54F of the Act. The AO not accepted the explanation offered by the assessee and disallowed the deduction claimed u/s. 54F of the Act. As against the said order, the assessee filed an appeal before the Ld.CIT(A). The Ld.CIT(A) had dismissed the appeal for the non-appearance of the assessee.

- 3.** The assessee had challenged the said order before this Tribunal.
  
- 4.** At the time of hearing, the Ld.AR submitted that the Ld.CIT(A) had sent the hearing notices to a wrong email ID and therefore the non-appearance is not wilful and in support of the said submission, the assessee had enclosed the copy of the screenshot of the 'My Profile' of the assessee in which the email ID of the assessee was given as [cahr.gst@gmail.com](mailto:cahr.gst@gmail.com). The Ld.AR also filed the copies of the notices issued by the Ld.CIT(A) which was sent to an email ID [BYUG7261N@gmail.com](mailto:BYUG7261N@gmail.com) and submitted that therefore the notices were not received by the assessee and prayed an opportunity to appear before the Ld.CIT(A). The Ld.AR filed a synopsis comprising the copy of the screenshots of 'My Profile' tab and the notices issued by the Ld.CIT(A) and an acknowledgment for having filed response on 27.06.2024.
  
- 5.** The Ld.DR relied on the orders of the lower authorities and prayed to dismiss the appeal.
  
- 6.** We have heard the arguments of both sides and perused the materials available on record.

**7.** As seen from the order of Ld.CIT(A), the Ld.CIT(A) had mentioned that despite the issuance of the three notices to the assessee, the assessee had not responded to any of the notices and not filed any written submissions. Therefore the Ld.CIT(A) had concluded that the appellant is not interested in pursuing the appeal. We do not find that the said finding is correct since the email ID mentioned in the profile of the assessee is that of [cahr.gst@gmail.com](mailto:cahr.gst@gmail.com) whereas the notices were sent to the different email ID i.e. [BYUG7261N@gmail.com](mailto:BYUG7261N@gmail.com). We do not know how the Ld.CIT(A) had sent the hearing notices to some other email ID which was not found place in the 'My Profile' tab of the assessee in the portal. Even the form 35 also mentioned the email ID of the assessee as [cahr.gst@gmail.com](mailto:cahr.gst@gmail.com). In such circumstances, we are of the view that the assessee was not provided an effective opportunity to put forth his case before the Ld.CIT(A).

**8.** We therefore set aside the ex-parte order of the Ld.CIT(A) and restore the issue to the file of the Ld.CIT(A) for deciding the issue afresh after hearing the assessee. We also make it clear that the hearing notices may be sent to the correct email ID i.e. [cahr.gst@gmail.com](mailto:cahr.gst@gmail.com).

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

Order pronounced in the open court on 05<sup>th</sup> August, 2025.

Sd/-  
(WASEEM AHMED)  
Accountant Member

Sd/-  
(SOUNDARARAJAN K.)  
Judicial Member

Bangalore,  
Dated, the 05<sup>th</sup> August, 2025.  
/MS /

Copy to:

1. Appellant
2. Respondent
3. CIT
4. DR, ITAT, Bangalore
5. Guard file
6. CIT(A)

By order

Assistant Registrar,  
ITAT, Bangalore