



सत्यमेव जयते



**IN THE INCOME TAX APPELLATE TRIBUNAL, PANAJI BENCH, GOA  
BEFORE HON'BLE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER**

**AND**

**SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER**

**ITA Nos. 143/PAN/2025**

**Assessment Year : 2013-14**

Gurunath Gundu Gojagekar  
508, Hindu Nagar,  
Tilakwadi, Belgavi-590006.  
PAN : AAPPG4152N

..... Applicant

V/s

Deputy Commissioner of Income Tax,  
Circle-1, Belgaum.

..... Respondent

**Appearances**

Assessee by : Mr Omkar Godbole ['Ld. AR']

Revenue by : Ms Rijjula Uniyal ['Ld. DR']

सुनवाई की तारीख / Date of conclusive Hearing : 12/08/2025

घोषणा की तारीख / Date of Pronouncement : 13/08/2025

**ORDER**

**PER G. D. PADMAHSHALI;**

The captioned appeal of the assessee impugns DIN & Order ITBA/NFAC/S/250/2024-25/1073157632(1) dt. 12/02/2025 passed by the National Faceless Appeal Centre, Delhi ['Ld. NFAC'] u/s 250 of the Income-tax Act, 1961 ['the Act'] which in turn arisen out of order of rectification dt. 02/03/2021 passed u/s 154 of the Act by the Dy. Commissioner of Income Tax, Circle-1(1), Belagavi ['Ld. AO'] anent to assessment year 2013-14 ['AY'].



2. At the outset, after vouching sufficiency of reasons beyond undeliberate delay of 15 days in instituting present appeal, we after placing reliance on '*Vijay Vishin Meghani Vs. DCIT & Anr*' reported 398 ITR 250 (Bom) and '*Collector, Land Acquisition, Anantnag and Anr. Vs Ms Katiji and Others* reported at 167 ITR 5 (SC), in the larger interest of justice deem it fit to condone the same and proceed to adjudicate the limited issue of ex-parte dismissal of first appeal by the Ld. NFAC. Recording the same, advanced accordingly.

3. Without touching the merits and grounds of the appeal, Ld. AR submitted that, the impugned order has suffered from (a) violation of principle of natural justice and (b) from the compliance of s/s (6) of section 250 of the Act. The twofold grievance of the assessee in the present appeal is that, except the receipt of notice acknowledging the institution of appeal the assessee was neither served any notices nor the impugned order by the Ld. NFAC. Adverting to paper-book [submitted during the course of hearing] it is averred that; all three notices of hearing were sent to email address not belonging assessee and no notice of hearing was received on the registered email address quoted in Form No 35. Therefore, the said proceedings were conducted in sheer



violation of principle of natural justice thus rendered itself irregular. Further referring para 5 of the impugned order it is pleaded that, in the absence of assessee and written statement the Ld. NFAC dismissed the appeal in-limine on the ground of limitation without adhering to principle of natural justice hence suffered from s/s (6) of section 250 of the Act. *Per contra*, the Ld. DR could hardly dispute the afforested facts however requested for necessary direction to the appellant assessee to comply with notice that may be issued by Ld. NFAC on remand of this matter.

4. Without touching the merits of the case, we have heard both the sides on limited ground and carefully examined the facts of the case. Admittedly, the appellant could not cause any appearance before the first appellate authority which led to *ex-parte* dismissal of the first appeal by the Ld. NFAC. From para 5.3 of the impugned order it is clearly evident that during the course of first appellate proceedings the Ld. NFAC issued notices one after another through email on paranjapec@gmail.com as against the email address notified in Form No 35 by the appellant for receipt of all communication i.e. deepakgojagekar@gmail.com.



5. There is hardly any deprecative material placed on record by the respondent Revenue to suggest the failure of appellant to comply with former notices but for none-receipt of notices. Therefore, having considered the facts of the case holistically, we are satisfied that the appellant assessee for stated reasons was prevented from prosecuting the appeal, hence in the larger interest of justice we deem it proper to set-aside the impugned *ex-parte* order on this score for its remittance to the file of Ld. NFAC to the stage of its institution with a specific directions to (i) deal *de-novo* with the condonation of inordinate delay in instituting the first appeal u/s 246A of the Act & consequential admission or rejection of such appeal and (ii) if admitted, deal therewith *do-novo* on merits in accordance with law and pass a speaking order in terms of s/s (6) of section 250 of the Act. Ordered Accordingly.

**6. The appeal in result stands allowed for statistical purposes.**

In terms of rule 34 of ITAT Rules, 1963 the order pronounced in the open court on date mentioned herein before.

**-S/d-**

**PAVAN KUMAR GADALE  
JUDICIAL MEMBER**

**-S/d-**

**G. D. PADMAHSHALI  
ACCOUNTANT MEMBER**

Panaji/Dt: 13th August, 2025.

**Copy of the Order forwarded to :**

- |                   |                            |                              |
|-------------------|----------------------------|------------------------------|
| 1. The Appellant. | 2. The Respondent.         | 3. The CIT(A)/NFAC Concerned |
| 4. PCIT Concerned | 5. DR, ITAT, Panaji Bench, | 6. Guard File                |

By Order,  
Sr. Private Secretary / AR ITAT, Panaji.