

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: 248/SRT/2025
Assessment Year: 2011-12**

Samir Razak Ghadiali, B-1304 Rooyal Heritage, Opp Sultania Gymkhana, Nr. Causeway Circle Gorat Rander, Surat-395009 PAN: ABDPG4503E (Appellant)	Vs	The ITO, Ward-2(3)(8), Surat (Respondent)
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**Assessee Represented: Shri P.M. Jagasheth, CA
Revenue Represented: Shri Ajay Uke, Sr.D.R.**

Date of hearing : 02-07-2025
Date of pronouncement : 30-07-2025

आदेश/ORDER

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

This appeal is filed by the Assessee as against the exparte appellate order dated 05.02.2024 passed by the Additional Commissioner of Income Tax (Appeals)-1, Nagpur arising out of the exparte assessment order passed under section 144 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2011-12.

2. The registry has noted that there is a delay of 327 days in filing the above appeal. The assessee by way of Affidavit submitted that in the appeal memo in Form No. 35 filed before Ld. CIT(A), the assessee clearly mentioned communication email ID as srshethtax@gmail.com. However Ld. Addl.CIT(A) issued hearing notices to the email ID namely dpsopariwala@gmail.com which was belonged to the assessee's previous Tax Consultant, who has not informed the hearing notices, which has resulted in passing the exparte appellate order by Ld. Addl.CIT(A).

2.1. In support of the same, the assessee produced Form No. 35 filed before Addl.CIT(A) and copies of the email hearing notices sent to former Tax Consultant email ID. Thus the assessee pleaded one more opportunity be given to him by setting aside the order passed by the lower authorities.

3. Ld. Sr. D.R. appearing for the Revenue could not dispute the above facts and service of hearing notices to a wrong email ID. Thus we are satisfied with the delay of 327 days in filing the above appeal and the delay is hereby condoned. However the assessment order also being an exparte order passed u/s. 144 of the Act, we deem it fit to set aside the matter back to the file of Jurisdictional Assessing Officer to pass order on merits by giving proper opportunity of hearing to the assessee. Needless to say, the assessee should cooperate by filing all necessary details, documents before the Jurisdictional Assessing Officer to pass fresh assessment order on merits.

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

Order pronounced under proviso to Rule 34 of ITAT Rules, 1963 on 30-07-2025

Sd/-
(BIJAYANANDA PRUETH)
ACCOUNTANT MEMBER
Ahmedabad : Dated 30/07/2025

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,

// TRUE COPY //

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
सूरत

