

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“SMC” BENCH, SURAT**

**BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &  
SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER**

**I.T.A. No. 550/SRT/2025  
Assessment Year: 2012-13**

Vishakhaben Jigarbhai Nayak 51 Desai Fliyu Vaktana, Sachin Choryasi, Surat -394230 <b>PAN - AMAPN2649A</b>	Vs	ITO, Ward – 2(3)(4) Room No. 613, 6 <sup>th</sup> Floor Aayakar bhavan, Majuragate, Surat – 395004.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Sapnesh Sheth, Advocate
Revenue by	Ms. Namita Patel, Sr. DR

Date of Hearing	07.10.2025
Date of Pronouncement	09.10.2025

**ORDER**

**Per: SHRI. SANDEEP GOSAIN, J.M.:**

The present appeal has been filed by the assessee challenging the impugned order dt. 13.03.2025 passed under section 250 of the Income Tax Act, 1961 ('the Act'), by the National Faceless Appeal Centre (NFAC) / CIT(A) for the assessment year 2012-13.

2. At the very outset, we noticed that assessee was *ex-parte* before AO and Ld. CIT(A). In this regard Ld. AR explained the circumstances before the bench and filed a detailed affidavit the same is reproduced herein bellow:

*I, the undersigned, Vishakhaben Jigarbhai Nayak, aged 44 years, residing at 51, Desai Faliyu, Vaktana, Sachin, Choryasi, Surat 394230 on this October, 2025, solemnly affirm as under: of*

*1. In my case, the Commissioner of Appeals (NFAC), Delhi passed ex-parte order u/s 250 of the I.T Act, 1961 on 13.03.2025. As such, I have filed appeal against above order on 08.05.2025.*

*2. It is to state that I am an ordinary individual and not professionally involved in any field that requires me to frequently monitor the Income Tax portal or keep track of email communications. In matters related to my appeal before the Commissioner of Appeals (NFAC), Delhi, I was entirely dependent on one of the co-owners, Shri Anil Desai, who had been handling the proceedings on our behalf. I do not check my email or income tax portal regularly and I did not receive any physical copy of notice of hearing. Therefore, the compliance before the Commissioner of Appeals (NFAC), Delhi could not be made and the ex-parte order was passed without giving opportunity of being heard. I only came to know about the order passed in my case, when Shri Anil Desai informed me about the same and explained the next steps to be taken, including filing of appeal before the Hon'ble Tribunal. With his support and guidance, the present appeal has been filed. In case of Shri Anil Desai, affidavit is also filed giving due explanation for the reason as to why compliance could not be made before CIT(A).*

*3. I apologize for default on my part & request your kind & respectful honor to set aside the order passed by the Commissioner of Appeals (NFAC), Delhi as the non-compliance is caused purely due to unawareness about the notice of hearing issued and inaction on part of the earlier consultants, which was completely beyond my control. There was no deliberate or intentional default & I do not have any intention in disregarding the provisions of the statute.*

*4. In light of above, it is prayed that the order passed by the Commissioner of Appeals (NFAC), Delhi may please be set aside in the interest of natural justice, equity & fair play. I shall always remain grateful for the act of kindness.y*

3. And further that the assessee is a house wife and not a well versed with income tax matters, and she is unaware of comply of income tax notices issued by the AO. However during the course of assessment proceedings she filed sale deed and valuation report of registered valuer.

4. On the other hand Ld. DR contested the plea raised by the assessee and submitted that assessee had not cooperated intentionally and without reasonable cause and thus relied upon the orders passed by the revenue authorities.

5. Be that as it may, without going into the merits of the issues raised by the assessee and considering the fact that there was reasonable cause, because of which assessee could not put effective representation before Ld. CIT(A). Hence the Bench is of the view that one more opportunity be given to the assessee to represent her case before revenue authorities. Therefore considering the overall circumstances of the present case, we deem it proper to restore the matter back to the file of AO for deciding the matter afresh by providing one more opportunity to the assessee. Since there was non cooperation on behalf of the assessee during the proceedings before the revenue authorities therefore a cost of Rs. 2,000/- is imposed upon the assessee which shall be deposited in the Prime Minister Relief Fund and a copy of the receipt shall be placed on file before AO within 30 days from the date of receipt of this order. The assessee shall not seek any

adjournment on frivolous grounds and shall remain cooperative during the course of proceedings.

6. Before parting, we make it clear that our decision to restore the matter back to the file of the AO shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by the AO independently in accordance with law.

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

Order pronounced in the open court on 09/10/2025

Sd/-

**OM PRAKASH KANT**  
**ACCOUNTANT MEMBER**

Sd/-

**SANDEEP GOSAIN**  
**JUDICIAL MEMBER**

Surat:

Dated: 09/10/2025

*KRK, Sr. PS.*

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

By order

(Asstt. Registrar)  
**ITAT, Surat**