

**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. 914/SRT/2025
Assessment Year: 2011-12**

Grishmaben Ojasbhai Patel 52, Manibaug Society, near Paras Police Stn, Gotalawadi, katargam, Surat – 395004. PAN – AGNPP8362M	Vs	ITO, Ward – 3(2)(1) Room No. 416, Aayakar bhavan, Majuragate, Surat – 395004.
(Appellant)		(Respondent)

Assessee by	Shree Suresh K Kabra, CA
Revenue by	Shri Ajay Uke, Sr. DR

Date of Hearing	06.10.2025
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. 21.11.2024 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 2011-12.

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 that there was '*sufficient cause*' which prevented the assessee to

represent properly before AO and Ld. CIT(A), in this regard assessee has filed an application, which is reproduced herein below:

01. The Appeal before the Hon'able Bench has been submitted on 29/08/2025 and the date of receipt of the Order of the Ld CIT(A)-NFAC is 23/06/2025, though the Order by the Ld CIT(A)-NFAC is dated 21/11/2024.

02. The Appellant was not aware of the order of the Ld CIT(A)-NFAC for the reason of change in E-Mail ID. The E-Mail ID of the Tax Consultant CA, that was provided in the FORM 35 (appeal memo) was hakimdani1997@gmail.com. The Appeal was filed in 02/01/2019. Over a period the Tax Consultant CA changed his regular E-Mail ID as hakimmanis1@yahoo.co.in. For the reason the Notices did not reach the Assessee and therefore the proceedings before the Ld CIT(A)-NFAC could be responded. The passing of the order of the Ld CIT(A)-NFAC was also not in the knowledge of the Assessee. It was only when the Assessee received the PENALTY Order u/s 271(1)(c) on 23/06/2025, she came to know that the Order of the Ld CIT(A)-NFAC has been passed against her.

03. The Order was then downloaded from the PORTAL and the Appeal before the h Bench was filed on 29/08/2025 i.e. within 2 months from the end of the month in which the Order was received by the Appellant.

04. However, considering the date of order of the Ld CIT(A)-NFAC, there is delay of 143 days in filing the Appeal.

05. The assessee would request and appeal before your honours that the delay of 143 days may be kindly condoned as the same is unintentional and for bonafide reasons. The Appellant is not benefit by making the delay in filing the Appeal and the Revenue is also not prejudiced if the Delay in filing is condoned by the Hon'able Bench.

06. It is prayed and requested to kindly allow the Appellant one more opportunity and the matter may be kindly restored back to the Ld CIT(A)-NFAC. This would carry the justice to its logical end.

07. The Appellant would be ever obliged.

3. On the other hand DR relied upon the orders passed by the revenue authorities.

4. 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 AO and Ld. CIT(A). Hence the Bench is of the view that one more opportunity be given to the assessee to represent his case before AO. 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 appeal afresh by providing one more opportunity to the assessee

5. 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.

6. 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