

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“B” BENCH, AHMEDABAD  
BEFORE DR. B.R.R. KUMAR, VICE-PRESIDENT  
SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER**

I.T.A. No. 950/Ahd/2025  
(Assessment Year: 2018-19)

Vishwa Infrastructure, 806, Milestone, Nr. Drajiven Cinema, Drive-in-Road, Thaltej, Ahmedabad-380054 [PAN :AALFV 3582 B]	Vs.	The Income Tax Officer, Circle 3(1)(1), Ahmedabad
<b>(Appellant)</b>	..	<b>(Respondent)</b>
<b>Appellant by :</b>	Shri Sulabh Padshah, AR	
<b>Respondent by:</b>	Shri Abhijit, Sr DR	
<b>Date of Hearing</b>	16.10.2025	
<b>Date of Pronouncement</b>	17.10.2025	

**ORDER**

**PER DR. B.R.R. KUMAR, VICE-PRESIDENT:-**

**Delay Condoned**

This appeal has been filed by the assessee against the order passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, [hereinafter referred to as “Ld. CIT(A)”] dated 14.08.2024, under section 250 of the Income-tax Act, 1961 [in short “the Act”] for the Assessment Year 2018-19.

2. The assessee has raised various grounds of appeal; however, the primary grievance urged before us during the course of hearing is that the impugned order passed by the Ld. CIT(A) is *ex-parte*, owing to non-receipt of notices due to a communication lapse arising from issues with the registered email ID.

3. In support of the claim, Ld. AR submitted that the delay in filing the appeal and the non-compliance before the Ld. CIT(A) were due to circumstances beyond his control. The assessee explained that he had changed his email ID but

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failed to update the same on the Income Tax Portal. Consequently, all notices, intimations, and orders were sent to the previously registered email ID, which the assessee no longer accessed. Due to this lapse, the assessee was unaware of the notices issued by the Ld. CIT(A) and was therefore unable to respond in a timely manner. Vide its submission dated 29.04.2025, the assessee further submitted that the delay was not deliberate or intentional but was caused due to a genuine technical lapse. It was also emphasized that no prejudice has been caused to the Revenue due to the delay, and the assessee is now fully prepared to comply with all directions and notices issued by the Revenue Authorities without seeking unnecessary adjournments.

4. On perusal of the records, we observe that the Ld. CIT(A) had issued multiple notices through electronic means, which went unresponded to by the assessee. Consequently, the appeal was dismissed *ex-parte*. However, considering the explanation offered by the assessee and in the interest of natural justice, we are of the view that the assessee deserves one more opportunity to present its case before the Ld. CIT(A). Accordingly, we set aside the impugned order passed by the Ld. CIT(A) and restore the matter to his file for adjudication afresh, after affording a reasonable opportunity of being heard to the assessee. The assessee is directed to comply with all the notices issued by the Ld. CIT(A), without seeking unnecessary adjournments.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

**The order is pronounced in the open Court on 17.10.2025.**

**Sd/-**

**(SIDDHARTHA NAUTITAL)  
JUDICIAL MEMBER**

Ahmedabad; Dated 17.10.2025

*\*\*btk*

**Sd/-**

**(DR. B.R.R. KUMAR)  
VICE-PRESIDENT**

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**आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

True Copy

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