

**IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH "SMC" SURAT**

**BEFORE SHRI SANDEEP GOSAIN (JUDICIAL MEMBER)
AND
SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER)**

**ITA No. 917/SRT/2025
Assessment Year: 2012-2013**

Urmilaben Thakordas
Sopariwala,
8/743, Hanuman Char Rasta,
Gopipura,
Surat-395001.
PAN NO. APRPS 5313 J
Appellant

ITO
Aayakar Bhavan, Opp. New Civil
Hospital Majuragate,
Surat-395001.
Vs.

Respondent

Assessee by : Mr. Raj Shah, CA
Revenue by : Mr. Ajay Uke, Sr. DR

Date of Hearing : 07/10/2025
Date of pronouncement : 30/10/2025

ORDER

PER OM PRAKASH KANT, AM

This appeal by the assessee is directed against order dated 05.12.2024 passed by the Ld. Addl./Joint Commissioner of Income-tax (Appeals) – 3 Delhi [hereinafter shall be referred as ‘the Ld. CIT(A)'] for assessment year 2012-13, raising following grounds:

- 1. Learned officer has erred in facts as well as in law while issuing the impugned order.*
- 2. Learned officer has violated the principle of natural justice while issuing the impugned order.*



3. *The appellant craves leave to add, alter, modify, substitute and/OR DELETE all OR any of the grounds of appeal on OR before the final hearing.*

2. Briefly stated, facts of the case are that the assessee filed original return of income on 04.01.2014 declaring total income at Rs.7,27,040/-. Subsequently, in view of information, the Assessing Officer reopened the assessment u/s 147 of the Income-tax Act, 1961 (in short 'the Act') and issued notice u/s 148 of the Act on 31.03.2018. The reassessment was completed on 14.12.2019 wherein two additions were made by the Assessing Officer, firstly, for long term capital gain of Rs.29,40,658/- and secondly, addition u/s 50C of the Act amounting to Rs.7,36,213/-.

3. On further appeal, despite issuing various notices on the registered e-mail ID as well as on the e-filing portal, no compliance was made on the part of the assessee and therefore, the Ld. CIT(A) upheld the addition made by the Assessing Officer vide his impugned order.

3.1 Before us, the ld. Counsel for the assessee drawn out attention to the application for condoning the delay in filing the appeal. The Ld. Counsel submitted that notices were issued on the e-mail ID other than the e-mail ID mentioned in the form No. 35 and therefore, assessee was not having access to the order of the Ld. CIT(A) and which resulted in delay in filing appeal by 251 days. According to the Ld. Counsel there are bonafide reasons and assessee is having a strong case on merit. In support of the



application seeking condonation of delay, the learned Counsel placed reliance upon the affidavit of the assessee dated 07.10.2025 explaining the reasons which, according to him, constitute a “sufficient cause” within the meaning of section 5 of the Limitation Act, 1963, as applicable to proceedings under the Income-tax Act.

4. We have heard rival submissions of the parties and perused the material on record. In our opinion, the assessee was prevented by sufficient cause for non-filing the appeal on time and therefore, same is admitted for adjudication.

5. We have heard rival submission of the parties merit of the issue also. We find that assessee could not represent before the Ld. CIT(A) mainly for the reason that notices were sent on the e-mail other than the e-mail ID mentioned in Form No. 35. On the same ground, we have condoned the delay in filing the appeal also. In view of above facts and circumstances, we are of the opinion that the assessee should be provided one more opportunity for presenting his matter before the Ld. CIT(A). Accordingly, we set aside the order of the Ld. CIT(A) on the issue in dispute and restore the matter back to him for deciding afresh after providing adequate opportunity of being heard to the assessee.



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

Order pronounced by way display of result on notice board on 30/10/2025 under Rule 34(4) of ITAT Rules, 1963.

**Sd/-
(SANDEEP GOSAIN)
JUDICIAL MEMBER**

**Sd/-
(OM PRAKASH KANT)
ACCOUNTANT MEMBER**

Surat;
Dated: 30/10/2025
Rahul Sharma, Sr. P.S. (on Tour)

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Surat
5. Guard file.

//True Copy//

BY ORDER,
(Assistant Registrar)
ITAT, Surat