

**IN THE INCOME TAX APPELLATE TRIBUNAL
“G” BENCH, MUMBAI
BEFORE SMT. BEENA PILLAI (JUDICIAL MEMBER)
AND
MS. PADMATHY S. (ACCOUNTANT MEMBER)
I.T.A. No. 6368/Mum/2025
Assessment Year: 2016-17**

West Coast Foods Private Limited 95-C, Mittal Tower Nariman Point Churchgate Mumbai - 400020 [PAN: AAACW0968L] (Appellant)	Vs.	DCIT-13(3)(2) (Respondent)
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Assessee by	Shri Sunil Mantri, AR (virtually appeared)
Revenue by	Shri Arun Kanti Datta, CIT D/R

Date of Hearing	04.12.2025
Date of Pronouncement	05.12.2025

ORDER

Per Smt. Beena Pillai, JM:

Present appeal filed by the assessee arises out of order dated 30/06/2025 passed by Ld.CIT(A)- Faridabad [hereinafter “the Ld. CIT(A)”] for assessment year 2016-17.

2. At the outset, the Ld.AR submitted that, assessee has not received any notice of hearing on the registered email ID that has been displayed on the ITBA portal. The assessee has filed following affidavit stating the relevant details of the email ID that is mentioned in Form 35 as well as registered on the IT Portal:-

**“BEFORE THE INCOME TAX APPELLATE TRIBUNAL
In the matter of Appellant:**

**WEST COAST FOODS PRIVATE LIMITED for Assessment Year:
2016-17
AFFIDAVIT**

Affidavit in regard to non-service of the order of Hon'ble Commissioner of Income Tax (Appeals) - NFAC and condonation of delay in filing of appeal before the Income Tax Appellate Tribunal I Kamlesh Nemichand Gupta, son of Shri Nemichand Gupta, aged 57 years, residing at Sh, Mount Unique, Peddar Road, Cumballa Hill S.O, Mumbai - 400026, Maharashtra, do hereby solemnly affirm and state as under:

1. *That I am the Director of the company M/s. West Coast Foods Private Limited (hereinafter referred to as "the Appellant Company") and am duly authorized to affirm this affidavit.*

2. *That during the course of the proceedings before the Hon'ble Commissioner of Income Tax (Appeals) - NFAC [hereinafter "CIT(A)"], hearing notices under section 250 dated 14.02.2025 and 06.05.2025, as well as the order dated 30.06.2025, were issued. However, the said notices and the final order were not served on the communication e-mail IDs registered on the Income Tax Portal and the e-mail IDs mentioned in Form 35, namely:*

- *hemang.s@westcoast.in*
- *tax@westcoast.in*
- *info@westcoast.in*

3. *That since the said notices were not served on the registered e-mail IDs, the Appellant Company was unable to respond to the same.*

4. *That the order of the Hon'ble CIT(A) dated 30.06.2025 was also not served on the assessee. It appears that the same was wrongly sent to shweta.vakil@west-coast.in, which is neither the registered communication e-mail ID nor a correct e-mail ID.*

5. *That the notices and the final order sent to the incorrect ID "shweta.vakii@west-coast.in", wherein an extraneous hyphen ("-") was inserted. The correct and registered e-mail ID is "shweta.vakil@westcoast.in".*

6. *That on 26.09.2025, while checking the Income Tax Portal, my Chartered Accountant informed me for the first time that an appellate order for A.Y. 2016-17 had been uploaded on the portal.*

7. *That thereafter, upon consultation with my Chartered Accountant, it was advised that I should immediately file an appeal before the Hon'ble ITAT against the order of the Hon'ble CIT(A) - NFAC dated 30.06.2025.*

8. That based on such advice, the appeal was filed on 01.10.2025. Accordingly, there is a delay of 33 days from the date of the order; however, the appeal has been filed well within the prescribed time from the date of service/discovery of the order.

9. That the delay in filing the appeal is neither willful nor deliberate, nor with any intention to frustrate the judicial process, but solely on account of the genuine circumstances explained hereinabove.

10. That I further state that there is no intention to jeopardize the interest of the Revenue by the said delay.

11. That in view of the above, the delay of 33 days deserves to be condoned under Section 5 of the Limitation Act, 1963.

12. It is therefore most humbly prayed that this Hon'ble Tribunal may be pleased to condone the delay in filing the appeal and admit the same for adjudication on merits.

VERIFICATION

I, Kamlesh Nemichand Gupta, the deponent above named, do hereby verify that the contents of this affidavit are true and correct to the best of my knowledge and belief. Nothing material has been concealed therefrom.

Place: Mumbai

Date: 30-09-2025

(Kamlesh Nemichand Gupta)

Managing Director,

West Coast Foods Private Limited"

2.1. The Ld.AR submitted that, as the notices were sent to wrong email ID, the assessee could not attend the appellate proceedings and an ex parte order was passed by the Ld.CIT(A). The Ld.AR thus, prayed for the matter to be remanded to the Ld.CIT(A) for adjudicating the issues on merits.

2.2. On the contrary, the Ld.DR could not controvert the submissions filed by the assessee.

We have perused the submissions advanced by both the sides in light of the records available before us.

3. We find that the non-appearance caused before the Ld.CIT(A) on behalf of assessee was on account of *bonafide* reasons *supra*, which is supported by an affidavit. On merits, the Ld. AR submitted that the impugned order passed is an *ex parte* order without considering the submissions of the assessee. He submitted that the Ld. CIT(A) dismissed the appeal by holding that the assessee is not interested in contesting the case. The Ld. AR prays for an opportunity of being heard in the interest of justice.

3.1. Considering the submission of the Ld. AR, we are of the opinion that assessee deserves an opportunity of being heard on merits before the Ld. CIT(A). We, therefore, remit the issue back to the Ld. CIT(A) to consider the case in accordance with law having regards to submissions/evidences furnished by the assessee. Needless to say that proper opportunity of being heard must be granted to the assessee.

Accordingly, the grounds raised by the assessee stand partly allowed for statistical purposes.

In the result, appeal filed by the assessee stands partly allowed for statistical purposes.

Order pronounced in the open court on 05/12/2025

Sd/-

**(PADMAVATHY S.)
Accountant Member**

Sd/-

**(BEENA PILLAI)
Judicial Member**

Mumbai
Dated: 05/12/2025
SC Sr. P.S.

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, Mumbai