

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "D" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member And
Shri Narendra Prasad Sinha, Accountant Member**

**ITA No: 1624/Ahd/2025
Assessment Year: 2018-19**

Alkesh Maheshchandra Patel A-10, August Homes, Nr. Raj Residency, Shilaj, Ahmedabad-380059 Gujarat PAN: AAMPP7018F (Appellant)	Vs	The DCIT Circle-2(1)(1), Ahmedabad (Respondent)
--	----	---

**Assessee Represented: Shri Rajesh C. Shah, A.R.
Revenue Represented: Shri Rameshwar P. Meena, Sr. D.R.**

Date of hearing : 22-01-2026
Date of pronouncement : 28-01-2026

आदेश/ORDER

PER: T.R. SENTHIL KUMAR, JUDICIAL MEMBER

This appeal is filed by the Assessee as against exparte appellate order dated 15-01-2025 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the exparte reassessment order passed under section 147 r.w.s. 144 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2018-19.

2. The registry has noted that there is a delay of 148 days in filing the above appeal. The assessee explained by way of Notarized Affidavit that the email notices were sent to the former Tax Consultant and not to the email id of the assessee as mentioned in Form No. 35 namely joyintl2010@gmail.com which has resulted in passing exparte appellate order. The assessee also placed on record the hearing notices issued by Ld.CIT(A) to the email of ashokthakkarca@hotmail.com.

3. We have perused the materials available on record, in Form No. 35, the assessee quoted joyintl2010@gmail.com as communication email address. However three hearing notices were sent by Ld. CIT(A) to the secondary email namely ashokthakkarca@hotmail.com. As there was no response to the hearing notices were given on 20-08-2024, 24-10-2024 and 10-12-2024, Ld. CIT(A) dismissed the appeal without going into the merits of the case. Thus the delay of 148 days in filing the above appeal is hereby condoned and the matter is set-aside to the file of Ld. CIT(A) to decide the case on merits by giving proper opportunity of hearing to the assessee in the email id of joyintl2010@gmail.com.

4. In the result, the appeal filed by the Assessee is treated as allowed for statistical purpose.

Order pronounced in the open court on 28 -01-2026

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER *True Copy*
Ahmedabad : Dated 28/01/2026

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद