

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'A' BENCH
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI MAKARAND VASANT MAHADEOKAR,
ACCOUNTANT MEMBER**

**ITA No.5021/Mum/2025
(Assessment Year :2016-17)**

Atlantis IT Solution Private Limited 8, Engineer Building A Wabai Kashinath Tardeo, Mumbai- 400034	Vs.	Deputy Commissioner of Income Tax, Circle 6(1)(2), Mumbai
PAN/GIR No.AALCA6845R		
(Appellant)	..	(Respondent)

Assessee by	Shri Rajiv Khandelwal (virtually appeared)
Revenue by	Shri Surendra Mohan, Sr.DR
Date of Hearing	14/01/2026
Date of Pronouncement	29/01/2026

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

This appeal has been filed by the assessee against the order dated 19.11.2024 passed by the National Faceless Appeal Centre, Delhi, for the quantum of reassessment framed under section 147 read with section 144 of the Income Tax Act, 1961, for the assessment year 2016-17.

2. The only grievance of the assessee is against the ex parte disposal of the appeal by the learned CIT(A), without

adjudicating the issues on merits and without affording any effective opportunity of being heard. It has been submitted that the assessee company is managed by a person who is aged 81 years, an octogenarian, who is not conversant with electronic modes of communication or the ITBA portal and, therefore, could not properly access or respond to the notices issued by the learned CIT(A). On account of such genuine constraints, the assessee remained unrepresented before the first appellate authority and could not place its case.

3. The learned Senior Departmental Representative relied upon the orders of the authorities below.

4. We have considered the rival submissions and perused the material on record. Although notices are issued through email and the ITBA portal, yet one cannot be oblivious to the ground realities that where an assessee is managed by an octogenarian, who is not conversant with electronic modes of communication, it can reasonably be said to constitute sufficient cause for not being able to respond to such notices or attend the proceedings. In these facts and in view of the principles of natural justice, such an ex parte order cannot be sustained and deserves to be set aside. Accordingly, the matter is restored back to the file of the learned CIT(A) to be decided afresh in accordance with law, after affording a reasonable opportunity of being heard. The learned counsel appearing on behalf of the assessee shall ensure that notices sent through electronic mode, email or the ITBA portal are

duly communicated to the assessee and that the assessee is properly represented before the first appellate authority.

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

Order pronounced on 29th January, 2026.

**Sd/-
(MAKARAND VASANT
MAHADEOKAR)**

ACCOUNTANT MEMBER

Mumbai; Dated 29/01/2026
KARUNA, *sr.ps*

Copy of the Order forwarded to :

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

**Sd/-
(AMIT SHUKLA)**

JUDICIAL MEMBER

BY ORDER,

//True Copy//

(Asstt. Registrar)
ITAT, Mumbai