

**IN THE INCOME TAX APPELLATE TRIBUNAL GUWAHATI BENCH, GUWAHATI
(THROUGH VIRTUAL HEARING AT KOLKATA)**

**BEFORE SHRI GEORGE MATHAN, JM
AND
SHRI LAXMI PRASAD SAHU, AM**

**ITA No. 278/GTY/2025
(Assessment Year:2015-16)**

Late Smt. Phooli Devi Bothra
(Through her legal heir Shri.
Subh Karan Bothra)
365-366, Double Storey, new
Rajinder Nagar, Delhi-110060

(Appellant)

ITO Ward 2(2), Guwahati
Aayakar Bhawan, Christian Basti,
G.S. Road, Guwahati-781105

Vs.

(Respondent)

PAN No. AFAPB3467P

Assessee by : Shri Paras Dawar, AR
Revenue by : Shri Sanjay Jha, DR

Date of hearing: 10.02.2026
Date of pronouncement: 10.02.2026

ORDER

Per George Mathan, JM:

This is an appeal filed by the assessee against the order of the National Faceless Appeal Centre, Delhi [the learned CIT (A)], Delhi (hereinafter referred to as the "Ld. CIT(A)") in appeal no. ITBA/NFAC/S/250/2024-25/1073563796(1) dated 21.02.2025 for the AY 2015-16.

2. Shri Paras Dawar, represented on behalf of the assessee and Shri Sanjay Jha, DR represented on behalf of the Revenue.
3. It was submitted by the Learned AR that during the pendency of the appeal, the assessee expired and consequently, the legal heir was unable to access the e-mail of the assessee. It was a further

submission that even in the assessment proceedings, the ex-parte proceedings have taken place because the e-mail had been sent to the wrong e-mail address. It was a submission that the e-mail ID instead of @gmail.com, it was sent to at gamail.com. It was a prayer that the issues may be restored to the file of the AO and the legal heir of the assessee would provide all the details before the AO.

4. In reply, the Learned Senior DR vehemently supported the order of the Id. AO and CIT (A).
5. We have considered the rival submissions. As the assessee has categorically submitted that the assessee expired during the pendency of the appeal before the Learned CIT (A) and the notices to the assessee was sent to the wrong e-mail address by the AO. In the interest of justice, the issues in this appeal are restored to the file of the AO for re-adjudication after granting to allow the assessee adequate opportunity of being heard. The new e-mail to which the notices are to be sent to paras@parasdawar.com. This e-mail has been given by the Id. AR of the assessee.
6. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 10.02.2026.

Sd/-
(LAXMI PRASAD SAHU)
(ACCOUNTANT MEMBER)

Sd/-
(GEORGE MATHAN)
(JUDICIAL MEMBER)

Kolkata, Dated: 10.02.2026

Sudip Sarkar, Sr.PS



Copy of the Order forwarded to:

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

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Kolkata