

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'Friday' NEW DELHI**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT  
AND  
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA Nos. 9257 & 9258/Del/2019  
Assessment Year: 2011-12 & 2016-17**

**Shri Sanjeev Aggarwal,  
1, Maharaja Lal Lane, Civil Lines,  
New Delhi.**

**vs.**

**ACIT, Central Circle-15,  
New Delhi.**

**PAN ABOPA 4675N**

(Appellant)

(Respondent)

Appellant by: Sh. Gautam Jain, Advocate &  
Sh. Piyush Kamal, Advocate

Respondent by: Ms. Rakhi Vimal, Sr. DR

Date of hearing: 03/01/2020

Date of order : 14/01/2020

**ORDER**

**PER K. NARASIMHA CHARY, J.M.**

Challenging the orders dated 14.10.2019 passed by the Commissioner of Income Tax (Appeals)-XXVI, New Delhi for the assessment year 2011-12 and 2016-17, Shri Sanjeev Aggarwal ("the assessee") filed these appeals.

2. The Id. AR of the assessee submitted at the outset that the Id. CIT(A) had dismissed the appeals of the assessee ex parte on the ground that assessee took repeated adjournments. The assessee has been diligent enough in prosecuting these matters before the Revenue authorities, inasmuch as, the

assessee had duly caused appearance in the course of assessment proceedings; and that the appeals before the Id. CIT(A) and also before the Tribunal have been filed within the statutory periods of limitations. It is, however, submitted that no appearance could be entered before the CIT(A), as no notice was physically served on the appellant; that all the notices were sent by e-mail on the e-mail address on database maintained with ITBA by Income Tax Department; that the e-mail address of assessee was [agrawal.ankit888@gmail.com](mailto:agrawal.ankit888@gmail.com), which was of Shri Ankit Agrawal, the authorized representative of appellant who had left the services on 31.12.2018; and that repeated adjournment could not be a reasonable basis for dismissal of appeal. Based on these facts, the Id. AR requests to remand the case back to the file of Id. CIT(A) for deciding the appeal afresh after giving proper opportunity of hearing on merits, as in this matter, initiation of action u/s. 148 in respect of an original assessment framed u/s. 153A/143(3) of the Act, is legally void. The Id. DR reports no objection on the request of assessee for remanding the case back to the file of Id. CIT(A).

3. We have gone through the record in the light of submissions on either side. The contention of the assessee that no notice was physically served upon the assessee stands uncontroverted on behalf of the Revenue. The circumstances under which the notices sent on e-mail of the then AR of the assessee, who left his services could not be responded have also been explained by the Id. AR before us. In view of these facts and recording Id. DR's no objection on remand of the cases to the Id. CIT(A), we are of the considered opinion that the matter should go back to the file of Id. CIT(A) with the direction to decide the appeals afresh on merits after giving reasonable

opportunity of being heard to the assessee. The assessee is directed to cooperate with the Id. CIT(A) in hearing of appeals. We order accordingly.

4. In the result, the appeals of the assessee are allowed for statistical purposes.

Pronounced in open court on 14<sup>th</sup> January, 2020.

Sd/-  
**(G.S. PANNU)**  
VICE PRESIDENT

Sd/-  
**(K. NARASIMHA CHARY)**  
JUDICIAL MEMBER

Dated: 14/01/2020  
'aks'