

IN THE INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH "E" : DELHI ]

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER  
**AND**  
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A Nos. 9166 TO 9168/Del/2019

निर्धारणवर्ष /Assessment Years: 2015-16, 2016-17 & 2017-18

Shri Mohit Garg, G-2, IIIrd Floor, Preet Vihar, Near Hillswood Academy, Laxmi Nagar, Delhi-110092.	<b>बनाम</b> Vs.	ACIT Central Circle : 16, New Delhi.
<b>PAN No. AYEPG4314M</b>		
<b>अपीलार्थी / Appellant</b>		<b>प्रत्यर्थी / Respondent</b>

निर्धारितकीओरसे /Assessee by :	Ms. Soumya Singh, Advocate;
राजस्वकीओरसे / Department by :	Ms. Rinku Singh, [CIT] - D. R.;

सुनवाईकीतारीख/ Date of hearing :	28/06/2022
उद्घोषणाकीतारीख/Pronouncement on :	28/06/2022

**आदेश / O R D E R**

**PER C. N. PRASAD, J. M. :**

1. These three appeals are filed by the assessee for assessment years 2015-16, 2016-17 and 2017-18 against separate orders of the Id. Commissioner of Income Tax (Appeals)-XXVI, [hereinafter referred to CIT (Appeals)] New Delhi.

2. The Id. Counsel for the assessee, at the outset, submits that in all these cases the Id. CIT (Appeals) passed the order ex-parte without giving reasonable opportunity to the assessee to present his case. The Id. Counsel for the assessee submits that none of the notices which the Id. CIT (Appeals) referred to in the order were served on the assessee. The Id. Counsel further submits that referring to Form 35 and the column therein as to whether notices/communication may be sent on-line it was specifically stated by the assessee "No" thereby indicating that assessee is not willing to receive any notices/communication by e-mail. This is for the reason that assessee is not conversant with the computer technology. Therefore, the Id. Counsel submits that the notices sent by the Id. CIT (Appeals) through mail were not received by the assessee and, therefore, requested that the appeals may be restored back to the file of the Id. CIT (Appeals) for adjudicating afresh on merits, after hearing the assessee by providing sufficient opportunity to substantiate the claims of the assessee.

3. The Id. DR has no serious objection.

4. Heard both the parties, perusing the orders of the authorities below and taking the totality of facts and circumstances into consideration in the interest of justice, these appeals are restored to the file of the Id. CIT (Appeals) for de novo adjudication after providing adequate opportunity of being heard to the assessee.

5. In the result, all the three appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on : 28/06/2022.

Sd/-  
(ANADEE NATH MISSHRA)  
ACCOUNTANT MEMBER

Sd/-  
( C. N. PRASAD )  
JUDICIAL MEMBER

Dated : 28/06/2022.  
\*MEHTA\*

Copy forwarded to :

1. Appellant;
2. Respondent;
3. CIT
4. CIT (Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi.

Date of dictation	28.06.2022
Date on which the typed draft is placed before the dictating member	28.06.2022
Date on which the typed draft is placed before the other member	28.06.2022
Date on which the approved draft comes to the Sr. PS/ PS	28.06.2022
Date on which the fair order is placed before the dictating member for pronouncement	28.06.2022
Date on which the fair order comes back to the Sr. PS/ PS	28.06.2022
Date on which the final order is uploaded on the website of ITAT	28.06.2022
Date on which the file goes to the Bench Clerk	28.06.2022
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	