

**IN THE INCOME TAX APPELLATE TRIBUNAL,
'C' BENCH, KOLKATA**

**Before Shri Sanjay Garg, Judicial Member
&
Shri Rajesh Kumar, Accountant Member**

**I.T.A. No. 82/KOL/2023
Assessment Year: 2016-2017**

***Indian Bank- Erstwhile Allahabad Bank,.....Appellant
Accounts Department,
Corporate Office,
254-260, Avvai Shanmugam Salai,
Royapettah, Chennai-600014,
Tamilnadu
[PAN: AAACI1607G]***

-Vs.-

***Deputy Commissioner of Income Tax,.....Respondent
Corporate Circle-6(1), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700069***

Appearances by:

*Shri Sanjoy Aditya, A.R., appeared on behalf of the
assessee*

*Shri G. Hukugha Sema, CIT, appeared on behalf of the
Revenue*

Date of concluding the hearing : May15, 2023

Date of pronouncing the order : May19, 2023

O R D E R

Per Rajesh Kumar, Accountant Member:-

The assessee is in appeal before the Tribunal against the order of Id. Commissioner of Income

Tax(Appeals), National Faceless Appeal Centre (NFAC),
Delhidated 06.12.2022passed under section 250 of the
Income Tax Act, 1961 for A.Y. 2016-17.

2. One of the grounds raised by the assessee is against the order of ld. CIT(Appeals) dismissing the appeal *ex-parte* without considering the merits of the case.

3. At the outset, ld. Counsel for the assessee submitted that the notices issued by the appellate authority were not served on the assessee as the notices were sent on the wrong e-mail address i.e. bank_br.gwaliorgranth@allahabadbank.in. The ld. A.R. submitted that the correct e-mail address was duly mentioned in the Form No. 35 before the ld. Appellate authority however, the notices were sent on the e-mail, which is not correct and was the email prior to the merger of the said erstwhileBank. The ld. A.R. submitted that the Allahabad Bank has merged with the amalgamating entity and, therefore, the notices were to be issued on the new e-mail of the amalgamated entity or their Registered Office. Ld. A.R., therefore, prayed that in the interest of justice and fair play, the appeal may kindly be restored to the file of ld. CIT(Appeals) for deciding the same afresh on merit after affording reasonable opportunity of hearing to the assessee.

4. The ld. Departmental Representative, on the other hand, heavily relied on the order of authorities below.

5. We have heard the rival submissions and perused the relevant material available on record and we find that the ld. 1st Appellate Authority has sent the notices by e-mail on the wrong email address which has changed for post amalgamation of erstwhile Allahabad Bank with Indian Bank and the assessee has duly informed the email by mentioning the same in the Memorandum of Appeal filed before the ld.CIT(Appeals) in Form No. 35, whereas the notices were sent on the erstwhile mail of the amalgamating Bank. There is a settled legal position that once amalgamation has happened , the notices can no longer be served to the amalgamating entity as with the amalgamation , the old entity ceased to exist. Under these circumstances, we are of the view that end of justice could be made if the appeal is restored to the file of ld. CIT(Appeals) to decide the same on merit after affording reasonable opportunity of hearing to the assessee. Accordingly, we restore the appeal back to the file of ld. CIT(Appeals) with a direction to decide the same afresh on merit after affording reasonable opportunity of hearing to the assessee.

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

Order pronounced in the open Court on 19th May, 2023.

Sd/-

Sd/-

(Sanjay Garg)
Judicial Member

(Rajesh Kumar)
Accountant Member

Kolkata, 19th the day of May, 2023

*Copies to :(1) Indian Bank- Erstwhile Allahabad Bank,
Accounts Department,
Corporate Office,
254-260, Avvai Shanmugam Salai,
Royapettah, Chennai-600014, Tamilnadu*

*(2) Deputy Commissioner of Income Tax,
Corporate Circle-6(1), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square, Kolkata-700069*

*(3) Commissioner of Income Tax (Appeals),
National Faceless Appeal Centre (NFAC), Delhi;*

(4) Commissioner of Income Tax-;

(5) The Departmental Representative

(6) Guard File

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.