

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'B' : NEW DELHI)
BEFORE SH. N.K.BILLAIYA, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No. 2275/Del/2022
(Assessment Year : 2017-18)**

Gaurav Goel House No. 444/5, Near Chetan Lal Dharmshala, Sonipat City, Haryana- 131001 PAN : AGNPG9640H	Vs.	ITO, Ward-2, Sonapat, Haryana
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Pranshu Singhal, CA
Revenue by	Sh. Vivek Kumar Upadhyay, Sr. DR

Date of hearing:	06.09.2023
Date of Pronouncement:	06.09.2023

ORDER

PER ANUBHAV SHARMA, JM:

The appeal has been preferred by the Assessee against the order dated 20.07.2022 of CIT(A), National Faceless Appeal Centre (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in arising out of an appeal before it against the order dated 29.12.2019 passed u/s 144 of the Income Tax Act, 1961 (hereinafter referred as 'the Act') by the ITO, Ward-2, Sonapat (hereinafter referred as the Ld. AO).

2. Heard and perused the record.
3. At the time of arguments it came up that amongst other grounds, assessee has raised a ground that sufficient opportunity of hearing was not given.

3.1 Ld. DR has however opposed the same.

4. It comes up from the record that before Ld. First Appellate Tribunal in the form 35. Assessee had specifically mentioned that notices and communication be made on postal address and not on e-mail, though provided. The impugned order of ld. First Appellate Authority shows the relying judgment of Hon'ble Delhi High Court in CIT(A) vs. Multi Plan India (P) Ltd. 38 ITD 320 (Delhi) the appeal was dismissed. Thus the ends of justice require giving assessee an opportunity of hearing.

5. In the light of aforesaid, the issue is restored to the files of ld. CIT(A) to give opportunity of hearing by postal mode too and decide the issues afresh.

The appeal is allowed for statistical purposes.

Order pronounced in the open court on 06 September, 2023.

Sd/-
(N.K.BILLAIYA)
ACCOUNTANT MEMBER

Date:- 06.09.2023

Binita, SR.P.S

Copy forwarded to:

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

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

AR, ITAT
New Delhi