

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'F', NEW DELHI**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No.1178/Del/2023  
Assessment Year: 2017-18

<b>Prem Lata Bansal 2778/7, Bhatnagar Motor Market, Kashmere Gate, Delhi-110006 PAN No.AAEPB2821J</b>	<b>Vs.</b>	<b>ITO Ward- 35 (2) New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Prakash Sinha, Advocate Sh. Kartik Garg, Advocate
Respondent by	Sh. Vivek Vardhan, Sr. DR

Date of hearing:	11/12/2023
Date of Pronouncement:	11/12/2023

**ORDER**

**PER N. K. BILLAIYA, AM:**

This appeal by the assessee is preferred against the order dated 20.03.2023 by NFAC, Delhi pertaining to A.Y.2017-18.

2. The sum and substance of the grievance of the assessee is that no notice was effectively served upon the assessee and the first appellate authority erred in dismissing the appeal exparte.

3. The bone of contention is the following chart of notices send to the assessee on the mentioned e-mail address :-

		Notice	Notice was issued	
1	Hearing Notice	07.01.2021	<a href="mailto:ajaybansal179@gmail.com">ajaybansal179@gmail.com</a>	Delivered
2	Hearing Notice	10.06.2021	<a href="mailto:ajaybansal179@gmail.com">ajaybansal179@gmail.com</a>	Delivered
3	Hearing Notice	17.03.2022	<a href="mailto:ajaybansal179@gmail.com">ajaybansal179@gmail.com</a>	Delivered
4	Hearing Notice	05.08.2022	<a href="mailto:ajaybansal179@gmail.com">ajaybansal179@gmail.com</a>	Delivered
5	Hearing Notice	16.09.2022	<a href="mailto:ajaybansal179@gmail.com">ajaybansal179@gmail.com</a>	Delivered
6	Hearing Notice	28.09.2022	<a href="mailto:ajaybansal179@gmail.com">ajaybansal179@gmail.com</a>	Delivered
	Hearing Notice	07.10.2022	<a href="mailto:ajaybansal179@gmail.com">ajaybansal179@gmail.com</a>	Delivered
	Hearing Notice	09.01.2023	<a href="mailto:ajaybansal179@gmail.com">ajaybansal179@gmail.com</a>	Delivered

4. The contention of the assessee is that the e-mail Id on which the notices were sent has been mentioned as [ajaybansal179@gmail.com](mailto:ajaybansal179@gmail.com) where as the correct email address is [ajaybansal79@gmail.com](mailto:ajaybansal79@gmail.com) which is mentioned in form No.35 filed before the CIT(A).

5. On this undisputed fact we deem it fit to restore the appeal to the files of the CIT(A) and the CIT(A) is directed to decide the appeal afresh after affording a reasonable and adequate

opportunity of being heard to the assessee. The notice may be sent to [ajaybansal79@gmail.com](mailto:ajaybansal79@gmail.com).

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

7. Decision announced in the open court on 11.12.2023.

Sd/-  
**(ASTHA CHANDRA)**  
**JUDICIAL MEMBER**

\*NEHA\*

Date:- .12.2023

Copy forwarded to:

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

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI