

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

**BEFORE SH. G.S. PANNU, HON'BLE VICE PRESIDENT
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.84/Del/2023
(Assessment Year: 2014-15)

Vikas Agarwal (HUF) B-8, Netaji Subhash Marg Darya Ganj, New Delhi. PAN No. AACHV4361B	Vs.	ITO Ward 54(5), New Delhi.
(APPELLANT)		(RESPONDENT)

Assessee by	Shri K Sampath, Adv.
Revenue by	Shri Amit Katoch, Sr. DR

Date of hearing:	13.12.2023
Date of Pronouncement:	21.12.2023

ORDER

PER ANUBHAV SHARMA, JM :

The Assessee has come in appeal against the order dated 07.11.2022 passed by the National Faceless Appeal Centre (hereinafter referred as "NFAC"), Delhi u/s 250 of the Income Tax Act, 1961 (hereinafter referred as "the Act") being Appeal No. 18/10455/2016-17, pertaining to AY 2014-15.

2. Heard and perused the record.
3. At the time of hearing, Ld. Authorized Representative (hereinafter referred as "AR") pointed out the fact that Ld. First

Appellate Authority has dismissed the appeal without adequate opportunity of hearing and for that ground no.2 has been specifically raised.

4. Ld. DR, however, supported the findings of Ld. First Appellate Authority mentioning that in the order Ld. First Appellate Authority has mentioned the fact that on eight occasions notices have been issued.

5. However, what comes up is that assessee has not been served by any postal or substituted means, but notices have been sent on the Email Id provided in Form No.35.

6. Ld. AR has submitted that the Email Id was of the professional who had filed the appeal and for that reason assessee was not duly informed.

7. We are of the considered view that although in Form No.35 assessee had provided Email address for communication but when the Ld. First Appellate Authority issued first notice by Email on 15.12.2018 and thereafter issued Emails on seven occasions through the year 2019-20, 2021-22 then recourse of attempting to serve the assessee on the postal address would have served the end of justice. Thus, we consider it an appropriate case to restore the

issues on merits to the file of Ld. First Appellate Authority with a direction to serve the assessee on the following addresses:

“B-8, Netaji Subhash Marg Darya Ganj, New Delhi
Delhi-110002,
Email Id : gambhirpk7@gmail.com
Mobile No. : 9810220294”

8. In the result, appeal is allowed for statistical purpose.

Order pronounced in the open court on 21.12.2023

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

**Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER**

Date:- 21.12.2023

**Kavita Arora, Sr. PS*

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI