

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : H : NEW DELHI

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

ITA No.5205/Del/2019
Assessment Year: 2015-16

Garv Udyog,
H.No.178, Sector 33A,
Chandigarh – 160 020.

Vs ITO,
Ward-36(5),
New Delhi.

PAN: AAGFG0632G

(Appellant)

(Respondent)

Assessee by : None
Revenue by : Shri Amit Katoch, Sr. DR
Date of Hearing : 12.12.2023
Date of Pronouncement : 21.12.2023

ORDER

PER ANUBHAV SHARMA, JM:

This is appeal preferred by the assessee against the order dated 20.12.2018 of the Commissioner of Income Tax (Appeals)-12, New Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in appeal No.276/17-18 arising out of the appeal before it against the order dated 27.12.2017 passed u/s. 143(3) of the Income Tax Act, 1961 (hereinafter referred

as 'the Act') by ITO, Ward-36(5), New Delhi (hereinafter referred to as the Ld. AO).

2. Heard and perused the record. At the time of hearing, none appeared for the assessee. The ld. DR was heard who has supported the findings of the ld. tax authorities below.

3. On appreciation of the matter on record, it comes up that the assessee has taken up a specific grounds being grounds No.1 and 2 of not being given a fair opportunity of hearing by the ld.CIT(A) as he was not served the notices of hearing by e-mail on the e-mail address provided in Form No.35. It comes up that in the Form No.35, while providing the e-mail address, the assessee has also responded to the column for confirmation from the appellant as to notices/communications may be sent on e-mail that the notices may be sent by e-mail. The order of the ld.CIT(A) shows that notices were issued to the postal address only for which the reports were that the assessee had left the address.

4. In the light of the aforesaid circumstances, we are inclined to allow the grounds No.1 and 2 and restore the matter on merits to the file of the ld.CIT(A) for deciding the issue after giving a fresh notice of hearing through electronic mode and also on postal address provided by the assessee in Form No.35.

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

Order pronounced in the open court on 21.12.2023.

Sd/-

(G.S. PANNU)
VICE PRESIDENT

Dated: 21st December, 2023.

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Asstt. Registrar, ITAT, New Delhi