

| आयकर अपीलीय अधिकरण न्यायपीठ, कोलकाता |
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, KOLKATA

BEFORE DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER
&
SHRI ANIKESH BANERJEE, HON'BLE JUDICIAL MEMBER

I.T.A. No. 717/Kol/2023
Assessment Year: 2011-12

Manoj Mishra 8/3B, Chakraberia Road (South) Bhowanipur Kolkata - 700025 [PAN: AHAPM6077G]	Vs	Income Tax Officer, Ward - 31(3), Kolkata
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Miraj D. Shah, A/R
Revenue by :	Shri Kallol Mistry, JCIT, Sr. D/R

सुनवाई की तारीख/Date of Hearing : 30/01/2024
घोषणा की तारीख /Date of Pronouncement: 31/01/2024

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The present appeal is directed at the instance of the assessee against the order of the National Faceless Appeal Centre, Delhi, [hereinafter the "Id. CIT(A)"] dt. 25/05/2023, passed u/s 250 of the Income Tax Act, 1961 ("the Act") for the Assessment Year 2011-13.

2. At the outset, the Id. Counsel for the assessee submitted that the impugned order is *ex-parte*. The reason for non-appearance was that the notice of hearing was sent at a wrong e-mail address due to which the assessee was not aware about the date of hearing and, therefore, could not appear on the dates of hearing. Thus, prayer was made to restore the issue raised on merits legal grounds to the file of the Id. CIT(A) for necessary adjudication.

On the other hand, the Id. D/R was fair enough in not opposing this request of the Id. Counsel for the assessee.

3. We have heard rival contentions and perused the material placed before us. On perusal of the impugned order we find that the notice of hearing dt. 29/12/2020, 13/01/2023, 15/04/2023 and 05/05/2023 have been sent at the e-mail id pkd_cha@yahoo.co.in and capradeepthakur11@gmail.com. However, as communicated by the Id. Counsel for the assessee, the e-mail id mentioned in Form No. 35 is mmsonu11@yahoo.co.in. Thus, it is apparent that the notice for hearing by NFAC has been sent on the wrong e-mail address due to which the assessee failed to appear. Under these given facts and circumstances, we direct the Id. CIT(A)/concerned officer of NFAC to adjudicate the issue raised, on merits as well as legal grounds afresh and for this purpose, notice of hearing should be sent on the correct e-mail as mentioned in Form No. 35. The assessee is also directed to remain compliant. Needless to say that CIT(A) will give proper opportunity of hearing to the assessee to present its case.

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

Order pronounced in the Court on 31st January, 2024 at Kolkata

Sd/-
(ANIKESH BANERJEE)
JUDICIAL MEMBER

Sd/-
(DR. MANISH BORAD)
ACCOUNTANT MEMBER

Kolkata, Dated 31/01/2024

**SC SpP*

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Kolkata