

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

**BEFORE SHRI G.S. PANNU, VICE-PRESIDENT AND SHRI  
CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER**

ITA No.2975/Del/2022  
Assessment Year: 2018-19

Brahm Dutt Suvedi, 271/3B, Opp. Syndicate Bank, Prabhat Nagar, Meerut (UP)	<b>Vs.</b>	DCIT, Circle-1(1)(1), Meerut.
<b>PAN :AXYPS5383F</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Department by	Shri Kanv Bali, Sr. DR
Assessee by	Shri Venketesh Chourasia, Adv.

Date of hearing	22.11.2023
Date of pronouncement	16.02.2024

**ORDER**

**PER CHALLA NAGENDRA PRASAD: JUDICIAL MEMBER:**

This appeal is filed by the assessee against the order of learned Commissioner of Income-Tax (Appeals)/National Faceless Appeal Centre (NFAC), Delhi dated 25.11.2022 for the assessment year 2018-19.

2. The learned counsel for the assessee at the outset submits that the order passed by the National Faceless Appeal Centre (NFAC) is an ex parte order without giving any opportunity to the assessee to represent its case. The learned counsel for the assessee referring to Form No. 35, submits that the assessee has stated in Form No.35 that not to send notices/communications on the email address provided. The learned counsel for the assessee further submits that telephone number was provided in Form No. 35, the learned counsel, therefore, submits that the matter may be restored to the file of the Assessing Officer to decide afresh after providing adequate opportunity of being heard.

3. Learned Departmental Representative has no objection.

4. We have heard the rival submissions and perused the orders of the learned Commissioner of Income-Tax (Appeals)/National Faceless Appeal Centre (NFAC) and also Form No.35.

5. On perusal of the order of learned CIT (Appeals), we notice that all the notices were sent to mail address provided by the assessee in Form NO.35. However, the assessee in Form No.35 stated that the notices/communication be not sent to the mail address but provided

the telephone number to receive the communication. Therefore, taking totality of facts into consideration, we restore this appeal to the file of the learned CIT (Appeals)/National Faceless Appeal Centre (NFAC) for adjudicating in accordance with law after providing adequate opportunity of being heard to the assessee.

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

Order pronounced in the open court on 16 /02/2024.

**Sd/-**

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

**Sd/-**

**(CHALLA NAGENDRA PRASAD)  
JUDICIAL MEMBER**

Dated: 16<sup>th</sup> February, 2024.

**Mohan Lal**

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi