

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

Before Sh. Kul Bharat, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 1154/Del/2023 : Asstt. Year : 2017-18

Genesis Infratech Pvt. Ltd., J-81, Ground Floor, Saket, New Delhi-110017	Vs	ACIT, Circle-10(1), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AACCG7469E		

Assessee by : Ms. Monalisa, Adv.

Revenue by : Sh. Vivek Kumar Upadhyay, Sr. DR

Date of Hearing: 04.03.2024

Date of Pronouncement: 05.03.2024

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of National Faceless Appeal Centre (NFAC), Delhi dated 26.07.2022.

2. It was brought to our notice that the assessee could not represent before the Id. CIT(A) owing to the non-receipt of the notice by the assessee issued through E-mail by the department. We also find that the appeal has been summarily dismissed without adjudicating on merits. Hence, in the interest of justice, we remand the matter to the file of the Id. CIT(A) to adjudicate the issue afresh after issue of fresh notice on a valid E-mail to the assessee.

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

Order Pronounced in the Open Court on 05/03/2024.

Sd/-

(Kul Bharat)
Judicial Member

Dated: 05/03/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR