

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

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No.3266/DEL/2023  
[Assessment Year: 2012-13]**

Prem Raj Bhadana, House No.15, Village, Gazipur, Pali, NIT Faridabad, Haryana-121004 <b>PAN: BODPP8836B</b>	Vs	Income Tax Officer, Ward-2(1), C.R. Building, Haryana
Assessee		Revenue

Assessee by	Shri S.S. Nagar, CA
Revenue by	Shri Vivek Vardhan, Sr. DR

<b>Date of Hearing</b>	<b>14.02.2024</b>
<b>Date of Pronouncement</b>	<b>04.03.2024</b>

**ORDER**

**PER AMIT SHUKLA, JM,**

The aforesaid appeal filed by the assessee is against the order dated 26.09.2023 passed by National Faceless Appeal Centre (NFAC), Delhi, for quantum of assessment passed under section 143(3) r.w.s 147 of the Income Tax Act, 1961 (hereinafter 'the Act') for Assessment Year 2012-13.

2. At the outset, the Id. Counsel for the assessee pointed out that the appeal has been decided ex-parte order passed by the Ld. CIT(A) against the assessee as the assessee could not receive notice sent through e-mail. We found that in Form No.35, e-mail of Chartered

Accountant who was handling the tax matter of the assessee was given along with his phone number, because the assessee was a very senior citizen aged about 83 years old and since he was not aware with all this. the e-mail ID of Chartered Accountant was given. The ld. Counsel for the assessee submitted that on the dates mentioned by the learned CIT (A), the chartered accountant has not received any e-mail. In support, he has filed all the details of email received on that date in a screen shot. Thus, he submitted that notices sent by the ld. CIT(A) could not be received. Therefore, he requested, the matter should be remanded back to the file of the Ld. CIT(A) to decide the issue raised in the grounds of appeal on merits.

3. The learned Departmental Representative do not have any objection if the matter is restored back to the file of the learned CIT (A).

4. After considering the submissions made by the learned counsel for the assessee and on perusal of the documents furnished before us alongwith affidavit of the Chartered Accountant, Mr. Vipin Ram that he has not received any notice or communication from the office of the Ld. CIT (A) on his e-mail. In support of which, screen shorts of e-mail ID of respective dates mentioning the order of the Ld. CIT(A), on which the notice of hearing has been issued, has also been raised before us. Thus, in these circumstances, we set-aside

the ex-parte order passed by learned CIT(A) and remand the matter to the file of the Ld. CIT(A) to decide the issue afresh in accordance with law after giving and effective opportunity of hearing to the assessee on the grounds which has been raised before us. The assessee is also directed to update e-mail ID so that proper communication can be given.

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

Order pronounced in the open court on 04<sup>th</sup> March, 2024.

**Sd/-**  
**[M. BALAGANESH]**  
**ACCOUNTANT MEMBER**

Dated: 04.03.2024

*MSK*

Copy forwarded to:

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

**Sd/-**  
**[AMIT SHUKLA]**  
**JUDICIAL MEMBER**

Asst. Registrar,  
ITAT, New Delhi