

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
and
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No.3033/DEL/2022
(Assessment Year: 2014-15)**

**ITA No.3034/DEL/2022
(Assessment Year: 2017-18)**

M/s. Jatin Trading Co.,
Shiv Durga Vihar Colony, Lakadpur,
Near Sarai Khawaja,
Faridabad.

vs.

ITO, Ward 1 (4),
Faridabad.

(PAN : AAGFJ6977P)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Deepanshu Singla, Advocate
REVENUE BY : Shri Waseem Arshad, CIT DR

Date of Hearing : 08.04.2024
Date of Order : 10.04.2024

ORDER

PER SHAMIM YAHYA, ACCOUNTANT MEMBER :

These appeals by the assessee are directed against the respective orders of the ld. CIT (Appeals) for the concerned assessment years.

2. Since the issues are common and connected, these are being disposed of by this common order.

3. In both the cases, pursuant to the assessment order, ld. CIT (A) in an ex-parte order had confirmed the AO's order.

4. Against this order, assessee is in appeal before us. We have heard both the parties and perused the records.
5. One of the grounds taken by the assessee read as under :-
- “1. The Id. CIT (A), NFAC has erred on facts and in law in deciding the appeal ex-parte without serving any notice at the address provided in Form No.35 and the e-mail at which the notices were sent did not come to the notice of A/R as they were received in the ‘Junk’ folder and the notices sent on another e-mail id also did not come to the notice as it was looked after by the Accountant who has left the services of the assessee.”
6. Referring to the above ground of appeal, Id. Counsel for the assessee prayed that since the assessee did not receive the notices the appeal could not be pursued properly before the Id. CIT (A). He prayed that an opportunity may be given before the Id. CIT (A) to canvass the appeal.
7. Ld. DR for the Revenue did not have any objection to this proposition.
8. Upon careful consideration, we note that assessee has pleaded that assessee has not received notices from the Id. CIT (A) because of technical issues. Hence, in the interest of justice, we remit the issue to the file of Id. CIT (A). Ld. CIT (A) should consider the issue afresh after providing the assessee proper opportunity of being heard.
9. Our above order applies mutatis mutandis to both the assessment years.
10. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on this 10th day of April, 2024.

**Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

**sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

Dated the 10th day of April, 2024/TS

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A).
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**