

आयकर अपीलिय अधिकरण  
दिल्ली पीठ " जी ", दिल्ली  
श्री विकास अवस्थी, न्यायिक सदस्य एवं  
श्री अवधेश कुमार मिश्रा, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "G", DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &  
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER

आअसं.205/दिल्ली/2024 (नि.व. 2012-13)

ITA NO.205/DEL/2024 (A.Y.2012-13)

Sunil Kumar Singh,  
S/172, S Block, Pandav Nagar,  
New Delhi 110092  
PAN: BBFPS-2668-B

..... अपीलार्थी/Appellant

बनाम Vs.

Income Tax Officer,  
Ward 60(2), Room No. 307,  
F Block, Vikas Bhawan, New Delhi 110002

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : Shri Tarun Chanana, Advocate  
प्रतिवादीद्वारा/ Respondent by : Shri Anuj Garg, Sr. DR  
सुनवाई की तिथि/ Date of hearing : 25/04/2024  
घोषणा की तिथि/ Date of pronouncement : 25/04/2024

आदेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A)] dated 20.11.2023, for the Assessment Year 2012-13.

2. Shri Tarun Chanana, appearing on behalf of the assessee submitted at the outset that this appeal is against an ex-parte order passed by the CIT(A). He

submitted that the assessment for AY 2012-13 in the case of assessee was reopened, on the basis of information received from ADIT (Inv.). The Assessing Officer without conducting his own independent enquiry reopened the assessment. The alleged notice issued u/s. 148 dated 30.03.2019 was never received by the assessee. The AO completed the assessment u/s. 144 r.w.s 147 of the Act, without affording any opportunity of hearing/furnishing submissions to the assessee. He prayed that the issue in appeal may be restored to AO for fresh assessment.

3. Per contra, Shri Anuj Garg, Sr. DR appearing on behalf of the Department defending the impugned order submitted that sufficient opportunity was given to the assessee for make submissions before the CIT(A), despite repeated notices served on email of the assessee, the assessee failed to respond to any of the notices.

4. We have heard the submissions made by rival sides and have seen the orders of authorities below. It is evident from records that the assessment order and the order by First Appellate Authority has been passed in an ex-parte proceedings. The contention of the assessee is that notice u/s. 148 issued by the Assessing Officer was never served on the assessee. The assessee is further alleged that even the notices sent by CIT(A) were never served on the assessee. Taking into consideration entire facts of the case, we restore the appeal back to the file of AO for *denovo* assessment after affording reasonable opportunity of hearing/making submissions to the assessee, in accordance with law. The assessee is directed to provide his current/functional email id to the AO for

service of notice. Upon service of notice, the assessee shall make submissions before the AO without fail.

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

Order pronounced in the open court on April the 25<sup>th</sup> day of April, 2024.

Sd/-

(AVDHESH KUMAR MISHRA)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली / Delhi, दिनांक/Dated 25/04/2024

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

**प्रतिलिपि अग्रेषितCopy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI