

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "G", MUMBAI**

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER

AND

SHRI RAHUL CHAUDHARY, HON'BLE JUDICIAL MEMBER

**ITA NO. 4234 & 4235/MUM/2023
(A.Ys: 2013-14 & 2010-11)**

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| SUNITA MAHAVEER RANKA B-601, Plot No.77 & 77A President Park Co-op. Hsg. Society Ltd., Opp. Rajiv Gandhi Garden, Sector No.29 Vashi, Navi Mumbai Maharashtra, 400077 PAN: AFWPJ3677F | v. | Income Tax Officer, Ward-28(3)(3) Vashi Station Complex, Vashi Navi Mumbai, Maharashtra 400703 |
| (Appellant) | | (Respondent) |

| | | |
|--------------------------------------|---|---------------------------------|
| Assessee Represented by | : | Shri Prakash Jhunjunwala |
| Department Represented by | : | Shri Veerbhandra Mahajan |
| | | |
| Date of conclusion of Hearing | : | 29.04.2024 |
| Date of Pronouncement | : | 29.04.2024 |

ORDER

PER NARENDRA KUMAR BILLAIYA (AM)

1. ITA No. 4235/MUM/2023 and ITA No. 4234/MUM/2023 are two separate appeals by the assessee preferred against two separate orders dated 19.10.2023 and 08.11.2023 by National Faceless Appeal Centre, Delhi [hereinafter in short "Ld. CIT(A)"] pertaining to A.Y. 2010-11 and 2013-14 respectively.

2. Since common issues are involved in these appeals, they were heard together and are disposed off by this common order, for the sake of convenience and brevity.

3. The common grievance in both these appeals is the First Appellate Authority has dismissed the appeals in limine. We have carefully perused the orders of the First Appellate Authority. It is true that First Appellate Authority has issued notices to the assessee. We find that the notices have been issued through ITBA portal. We are of the considered view that the Ld. CIT(A) ought to have issued notices through E-Mail at the E-mail address given by the assessee. In our humble opinion, the tax payer cannot be expected to visit the Income Tax Portal every day. Therefore, in the interest of justice and fair play, we restore both the appeals to the file of the Ld. CIT(A). Ld. CIT(A) is directed to decide the issue afresh after affording a reasonable and adequate opportunity of being heard to the assessee, after serving a proper notice.

4. In the result, appeal is allowed for statistical purpose.

Order pronounced in the open court on 29th April, 2024.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Mumbai / Dated 29.04.2024
Giridhar, Sr.PS

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)
ITAT, Mum