

आयकर अपीलीय अधिकरण , 'सी' न्यायपीठ, चेन्नई  
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI  
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।  
Before Shri S.S. Viswanethra Ravi, Judicial Member &  
Shri Manoj Kumar Aggarwal, Accountant Member  
आयकर अपील सं./I.T.A. No.265/Chny/2024  
निर्धारण वर्ष/Assessment Years: 2022-23

Mr.Raghavan Srinivasan  
Door No.21, Block "T"  
XI Street, Anna Nagar  
Chennai-600040.

Vs. ITO  
Corporate Ward-3(1),  
Chennai

**[PAN: ABIPS5129D]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri Kathir, Advocate  
प्रत्यर्थी की ओर से/Respondent by : Shri P.Sajit Kumar, JCIT  
सुनवाई की तारीख/ Date of hearing : 02.05.2024  
घोषणा की तारीख /Date of Pronouncement : 08.05.2024

**आदेश /O R D E R**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:**

This appeal by the assessee is against the order dated 05.01.2024 passed by the CIT(A), NFAC, Delhi for the Assessment Year 2013-14.

2. The assessee raised give grounds of appeal, amongst which the only issue emanates for our consideration as to whether the CIT(A), NFAC, Delhi is justified in confirming the order of AO ex-parte of assessee.

3. At the outset, we note that the assessee challenged the order dated 24.12.2019 passed by the AO u/s.143(3) read with 263 of the Act before CIT(A) challenging the action of AO in recomputing the long term capital gains and by disallowing indexed cost of construction in the computation of long term capital gains without assigning any proper reasons and justifications. The CIT(A), NFAC, Delhi issued four notices to the assessee intimating the dates of hearing. But, however, no compliance was made by the assessee which is clear from Para-4 of the impugned order. The Id.AR submits that the notices were not received by the assessee as notices were sent to incorrect Email ID at [Sreedharan1954@gmail.com](mailto:Sreedharan1954@gmail.com) instead of [srini0321@gmail.com](mailto:srini0321@gmail.com) and drew our attention to the column-17 of Form-35. Further, he submits that the matter may be remanded to the file of AO as there was no opportunity for the assessee in furnishing details concerning the addition and drew our attention to the Para No.3 of AO and ground no.3 before CIT(A). The Ld.DR submits no reasons given by the assessee for non-compliance before the CIT(A), NFAC, Delhi. We note that the email ID for serving the notice, is provided as [srini0321@gmail.com](mailto:srini0321@gmail.com) which is clear from Column-17 of the Form-35. But however, the screen short produced by the CIT(A), NFAC, Delhi in

Page-3 of the impugned order, shows the Email ID of [Sridharan1954@gmail.com](mailto:Sridharan1954@gmail.com). Since no notice was served at correct Email ID, thus we find force in the arguments of Id.AR in remanding the matter to the file of AO for fresh consideration. Therefore, we deem it proper in remanding the matter to the file of AO for his fresh consideration, as it is clear that the assessee did not furnish any detail before the AO, in the proceedings conducted by the AO in pursuance of directions u/s 263 of Act.

4. Thus, the grounds of appeal raised by the assessee is allowed for statistical purpose.

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

Order pronounced on 8th May, 2024 at Chennai.

Sd/-  
(MANOJ KUMAR AGGARWAL)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Chennai, Dated-08.05.2024

Kb/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT,
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.