

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

**BEFORE SHRI G.S. PANNU, VICE-PRESIDENT AND SHRI
ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No. 3879/Del/2023
Assessment Year: 2018-19

Rinki Adhana, C/o CA M R SAHU. House No.651, Ist Floor, Sector-10A, Nr. G.D. Goenka Public School, Gurgaon-122001, Haryana	Vs.	Income Tax Officer, Gurgaon
PAN :BGJPR5202B		
(Appellant)		(Respondent)

Assessee by	Shri M R Sahu, CA
Department by	Shri Vivek Vardhan, Senior DR

Date of hearing	27.03.2023
Date of pronouncement	27.05.2024

ORDER

PER ANUBHAV SHARMA: JUDICIAL MEMBER:

Present appeal of the assessee arising from the order of the
NFAC dated 07.07.2023 passed under Section 250 of the Income-Tax

Act, 1961 and relates to assessment year 2018-19, in an appeal filed by assessee before CIT(A), challenging the intimation dated 013.02.2020 u/s 143(1) of the Act.

2. On hearing the rival sides it comes up that on merit the solitary issue involved is regarding late deposit of Rs.1,20,38,327 on account of late deposit of PF/ESI. However, before us Ld. AR has pointed out the fact of delayed filing of appeal before Tribunal by 113 days. On that account it can be appreciated that the Chartered Accountant, representing the assessee before lower tax authorities has filed his own affidavit, deposing that it was out of his negligence there was delay. There cannot be a more sufficient reason to condone the delay. Thus we consider it an appropriate case to condone the delay in filing appeal.

3. Next the Ld. AR has also drawn our attention of the Bench towards the application for additional ground on 26th December 2023 and contended that the Assessing Officer/Centralized Processing Centre (CPC) has sent the intimation at the incorrect Email ID i.e. sainisohna51@gmail.com. The Ld. AR has further drawn our attention towards the return of income filed in ITR-3, copy of which is made

available at page no. 22 of the PB, which shows the correct Email ID i.e. bhunesh24@gmail.com. Thereafter, learned counsel for the assessee has drawn our attention towards the CBDT Notification No.2/2016 dated 3rd day of February. 2016 to support the contention that communication have to be delivered or transmitted electronically at email address available in the ITR furnished by the addressee to which communication relates.

4. Thus there is no doubt in our mind that the Centralized Processing Centre (CPC), Bangalore has erred in sending the intimation on a wrong address and ends of justice will be served by restoring the issue to the files of the Assessing Officer for examining and the deciding the issue afresh, as per law.

7. In the result, the appeal is allowed for statistical purposes with consequences to follow as per directions above.

Order pronounced in the open court on 27/05/2024.

Sd/-
(G.S. PANNU)
VICE-PRESIDENT

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 27 May, 2024.
Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi