

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC" NEW DELHI**

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No.65/Del/2024

निर्धारणवर्ष/Assessment Year: 2017-18

Aashima Garg 2/331, Aggarwal Colony, Bahadurgarh, Jhajjar, Haryana. PAN No.BRWPG8990B	बनाम Vs.	ITO, Ward-3, Aayakar Bhawan, Opp. Mansarover Park, Rohtak, Haryana.
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे /Assessee by	Shri Venketesh Chaurasiya, Adv.
राजस्वकीओरसे /Revenue by	Shri Om Parkash, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	13.03.2024
उद्घोषणाकीतारीख/Pronouncement on	27.05.2024

आदेश /O R D E R

This appeal is filed by the assessee against the order of the Ld.CIT(Appeals) - NFAC, Delhi dated 26.09.2023 for the AY 2017-18 in sustaining the addition of Rs.18,77,000/- made u/s 69A of the Act by the Assessing Officer.

2. Ld. Counsel for the assessee, at the outset, submits that the Ld.CIT(A) disposed of the appeal *ex parte* without providing adequate opportunity. Referring to Form 35 Ld. Counsel submits that it was mentioned in the column i.e. whether notices/communication may be sent on e-mail the assessee stated

that no notice communication be sent to e-mail which is given under personal information in Form 35. However, in column 17 where address to which notices may be sent to appellant the assessee stated that the notices be sent to e-mail address mentioned of his Authorized Representative along with mobile number. The Ld. Counsel submits that the notices were sent to a different mail address which the assessee is not using.

3. Ld. Counsel further submits that the assessment was completed under 144 of the Act without giving sufficient opportunity to the assessee. Ld. Counsel requested that the matter may be restored to the file of the AO for *denovo* assessment.

4. Heard rival contentions, perused the orders of the authorities below. On perusal of the assessment order, it is noticed that the AO provided three opportunities to the assessee and the assessee furnished certain details in the assessment proceedings. In the appellate proceedings it is the contention of the assessee that the notices were sent to a different address than what was given in Form 35. It is the submission that the notices were never served on the assessee.

5. Considering the totality of facts and circumstances, this appeal is restored to the file of the AO for *denovo* assessment after providing adequate opportunity of being heard to the assessee.

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

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

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 27.05.2024

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi