

**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. 2718/Del/2023
Assessment Year: 2017-18

Shri Ram Kishore Aggarwal, IPSO Legal, 11-35 Ist Floor, Jangpura Extension, New Delhi PIN: 1100 14	Vs.	Income-Tax Officer, Ward-63(1), Delhi
PAN: ADRPA1451B		
(Appellant)		(Respondent)

Assessee by	Shri Rajiv Saxena, Adv.
Department by	Shri Vivek Vardhan, Senior DR

Date of hearing	28.03.2023
Date of pronouncement	30.05.2024

ORDER

PER ANUBHAV SHARMA: JUDICIAL MEMBER:

Assessee's return was picked up for scrutiny and was finalized under Section 143(3) of the Income-Tax Act, 1961. While making an addition of Rs.37,40,000 which was rectified vide order

dated 09.12.2019 and subsequently challenged before learned Commissioner of Income-Tax(Appeals) where it was dismissed.

2. At the time of hearing, it was pointed out at the outset that assessee has raised ground no.3 that the appeal was dismissed without reasonable ground and sufficient opportunity of hearing, though, learned Departmental Representative defended upon the order of learned First Appellate Authority.

3. As we appreciate that the order of National Faceless Appeal Centre (NFAC)), it comes up that the learned First Appellate Authority mentions about notice dated 28.01.2021 being issued, followed by notice dated 29.12.2022, issued to the assessee for filing response by 06.01.2023 but as the assessee had failed to respond, the appeal was considered ex parte and was dismissed.

4. However, the impugned order is silent with regard to the fact as to what was the mode of issuance of notices and what was the reports of service so as to assume that inspite of notice being served, the appellant had failed to respond. In fact, in the Form 35A, assessee had provided any e-mail address and had requested that notice be

served by email. The impugned order is silent as the notices were issued as per the request of assessee.

5. In the light of the aforesaid facts, we are inclined to allow the ground raised in that regard and restore the issue on merits to the file of the learned First Appellate Authority, to give an opportunity of hearing afresh and pass an order thereafter.

6. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 30/05/2024.

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

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 30th May, 2024.

Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi