

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'H': NEW DELHI
BEFORE,
SHRI G. S. PANNU, VICE PRESIDENT
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.3888/Del/2023
(ASSESSMENT YEAR 2015-16)**

Zanskar Properties Pvt. Ltd C-310/311, Unitech Business Zone Nirvana Country, South City-II Sector-50, Gurgaon (Haryana) PAN-AAACZ2517L	Vs.	Asst. CIT Income Tax Circle-27(2) New Delhi
(Appellant)		(Respondent)

Assessee by	Shri Yatin Sharma, Adv.
Department by	Shri Amit Katoch, Sr. DR

Date of Hearing	19/03/2024
Date of Pronouncement	04/06/2024

ORDER

PER ANUBHAV SHARMA, JM:

This appeal of the Assessee arises out of the order of the Learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), New Delhi [hereinafter referred to as 'Ld. CIT(A)'] in DIN & Order No: ITBA/NFAC/S/250/2023-24/1055412330(1) dated 25/08/2023 against the order passed by

Assistant Commissioner of Income Tax, Circle-27(2), New Delhi (hereinafter referred to as the 'Ld. AO') u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') on 29/12/2017.

2. At the time of hearing, it came up that amongst other issues on merits as raised, the assessee has raised ground No.2 that the CIT(A) has not given reasonable and adequate opportunity for representing the case.

3. In this regard, as we go through the order of CIT(A), it comes up that in para 4 he mentions the facts that the notices were issued on several occasions and the dates of the same have been mentioned. However, the mode of service of notices of the report of actual services, has not been mentioned. That assessee has come up with a case that the email address and the mobile number registered on the portal were of former employee who had left the organization from 28/02/2023 and on that basis of condonation of delay in filing the present appeal is also sought.

4. Thus, on the basis of aforesaid, we are inclined to condone the delay in filing of the appeal herein before the Tribunal and further

restore the matter on merits to the file of Ld. CIT(A) to give effective opportunity of hearing to the assessee by serving notice afresh include serving on the following email Id provided in Form-36.

(i) tarsem@gemsedu.in (ii) Yatin.Sharma@aureuslaw.com.

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

Order pronounced in the open court on 04th June, 2024.

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

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 04/06/2024

Pk/sps

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI