

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

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA Nos.423 to 426/Del/2024  
[Assessment Years: 2017-18 And 2018-19]**

Block Education Officers, Ghattiya, Ujjain, Madhya Pradesh-456550	Vs	TDS CPC, Aayakar Bhawan, Sector-3, Ghaziabad, Uttar Pradesh-201010
<b>PAN-BPLBO1600E</b>		
Assessee		Revenue

Assessee by	Sh. Soumya Bumb, CA
Revenue by	Ms. Neha Chaudhary, CIT-DR

<b>Date of Hearing</b>	<b>19.06.2024</b>
<b>Date of Pronouncement</b>	<b>21.06.2024</b>

**ORDER**

**PER BENCH,**

This bunch of four appeals filed by the same assessee are against the respective orders of the National Faceless Appeal Centre (NFAC), all dated 30.03.2021, New Delhi, pertaining to Assessment Years 2017-18 and 2018-19 respectively.

2. Since, the issues are common and connected, hence, the appeals were heard together and are being consolidated and disposed by this common order. In all the appeals, the assessee has taken identical grounds, which reads as under:-

*“1. Hon’ble CIT has passed ex-party order without giving reasonable opportunity of being heard.*

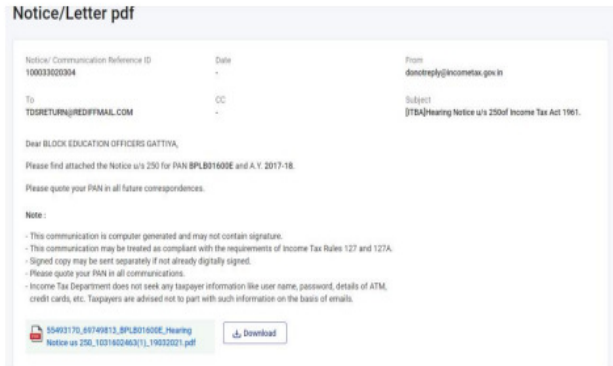
*2. Ld. Assessing Officer has levied penalty u/s 234E for delay in filing of TDS return which is not justifiable and liable to set aside.”*

3. At the time of hearing, the Id. AR submitted before us that the impugned order passed by the Ld. CIT(A) is admittedly as *ex-parte* one. In this regard, the Ld. AR submitted that the notices were not received by the assessee and filed a submission, which is as under:-

The Appellant is a government undertaking. For the year under consideration the assessment was completed by the TDS CPC Ghaziabad. Aggrieved therefrom the appeal has been filed before CIT(A) and certain hearing notices were issued and sent on [tdsreturn@rediffmail.com](mailto:tdsreturn@rediffmail.com) but the same does not belong to the assessee. The mail id mentioned in form no. 35 was [itax201415@yahoo.co.in](mailto:itax201415@yahoo.co.in).

However, the hearing notice and order was sent on another email id i.e. [tdsreturn@rediffmail.com](mailto:tdsreturn@rediffmail.com) which does not belong to the assessee.

The order was not received by the Appellant since it was not sent on the email address mentioned on the portal. However, since the order was never received by the Appellant therefore there is in fact no delay from the receipt of order.



FORM NO. 35 [See rule 45]		CIT(A)		Acknowledgment Number
Appeal to the Commissioner of Income-tax (Appeals)				
First Name	Middle Name	Last Name or Name of Entity	PAN	PAN (if available)
		BLOCK EDUCATION OFFICERS GATTIYA		BPLB1600E
Flat/Door/Block No.	Name of Premises/Building/Village	Road/Street/Post Office		
Area/Locality	Town/City/District	State	Country	
Ghazipur	GHAZIPUR	MADHYA PRADESH	INDIA	
Pincode	Mobile No.	STD/ISD Code-Phone No.	Email Address	Whether notice/communication may be sent on email?
436350	-9425135615		itax201415@yahoo.co.in	No

4. Under these circumstances, he humbly prayed for further opportunity of being heard by the authorities below for adjudication of the matter in its proper perspective. Such prayer made by the Id. AR has not been objected by the Ld. DR.

5. Having heard both the parties and having regard to the facts and the circumstances of the case, we find that there was a reasonable cause for the non-appearance of the assessee before the Id. CIT(A), since the notices of hearing were not received by them. Therefore, in order to subserve the interest of justice and to provide an opportunity to the assessee to effectively represent its case, the order of learned CIT(A) is set aside for all the appeals and the matter is restored to the file of the Id. CIT(A) for adjudication of the same afresh. The Ld. CIT(A) will also grant a reasonable opportunity of being heard before deciding the appeals of the assessee. The grounds of all the appeals are allowed for statistical purposes.

6. In the result, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 21<sup>st</sup> June, 2024.

**Sd/-**  
**[MADHUMITA ROY]**  
**JUDICIAL MEMBER**

**Sd/-**  
**[BRAJESH KUMAR SINGH]**  
**ACCOUNTANT MEMBER**

**Dated** 21.06.2024.

*SJK*

Copy forwarded to:

1. Assessee
2. Respondent
3. CIT

4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi,