

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

**BEFORE,  
SHRI S.RIFAUH RAHMAN, ACCOUNTANT MEMBER**

**ITA No.1288/Del/2024  
(ASSESSMENT YEAR 2017-18)**

Ved Prakash Rajeev Kumar 156, Ganj Bazae, Meerut Cantt H.Q., Meerut Uttar Pradesh-250001 PAN-AALFV 6676N	Vs.	Income Tax Officer Meerut
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Shri Neeraj Mangia, CA
Department by	Shri Om Prakash, Sr. DR
Date of Hearing	24/06/2024
Date of Pronouncement	26/06/2024

**ORDER**

**PER S.RIFAUH RAHMAN, AM:**

1. This appeal has been filed by the Assessee against the order of Learned Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre, Delhi ["Ld. CIT(A)", for short], dated 14/03/2022 for Assessment Year 2017-18.
2. The brief facts of the case are, the Assessing Officer observed from the information available with the Department that assessee

has made cash deposit of Rs.12,78,000/- in its bank account at Central Bank of India, Delhi Road, Meerut. Accordingly, notice u/s 148 of Income Tax Act, 1961 ('the Act' for short) was issued and served on the assessee. Statutory notices u/s 143(2) and 142(1) were issued and served on the assessee. Since there was no response from the assessee, several other notices were also issued to the assessee, however, the assessee has not submitted any reply. As there was no response from the assessee for any of the notices, assessment was completed based on the information available on record.

**3.** Aggrieved with the above order, the assessee preferred an appeal before the Ld. CIT(A), even the Ld. CIT(A) has issued several notices for hearing, however, no response from the assessee. Accordingly, the Ld. CIT(A) dismissed the appeal filed by the assessee.

**4.** Aggrieved with the above order, the assessee is in appeal before us raising the following grounds of appeal:-

*"1. That the order u/s 147 of the Act passed by Ld. AO as well as order passed by Ld. CIT(A) is bad in law and is passed in contravention of prevailing law as well as facts of the case, therefore liable to be annulled.*

2. That the order passed by Ld. AO as well as Ld. CIT(A) is further illegal and not tenable under the law as the same have been passed by sending notices on incorrect email address due to which the same were never served upon the assessee.

3. That the assessment order passed by Ld. AO under Section 147 of the Act is void-ab-initio illegal because of being passed without providing reasons recorded for reopening of assessment proceedings.

4. That the Ld. AO grossly erred in law and in facts of the case in making addition of Rs.12,78,000/- u/s 69A of the Act.

5. That the Ld. AO grossly erred in law and in facts of the case in presuming the cash deposits to be unexplained money despite accepting the audited financials of the assessee.

6. That the assessee company seeks leave to add, alter, modify or delete any ground of appeal during the course of appellate proceedings.”

**5.** At the time of hearing, the Ld. AR submitted that the assessee has filed an application under Rule 29 of the ITAT Rules, 1963 and submitted that assessee has filed additional evidences in support of the cash deposits made by the assessee. Further he submitted that the Assessing Officer and Ld. CIT(A) has sent several communications in the wrong email [id-rajeevsharma011@rediff.com](mailto:rajeevsharma011@rediff.com), whereas email id which was filed in Form -35 was placed on record as per which the correct email id is rajeevsharma [011@gmail.com](mailto:011@gmail.com). He submitted that due to this communication error, the assessee has not received any of the notices issued by the authorities. By bringing our notices to the

various papers filed as additional evidences, the Ld. AR prayed that this issue may be remitted back to the file of Ld. Jurisdictional Assessing Officer.

**6.** The Ld. DR objected to the above submission and submitted that the assessee has not made any effort to contact the authorities below. Assessee has not followed up with the Ld. CIT(A) after filing the appeal and he objected to the remand the matter to the AO.

**7.** Considered the rival submissions and material placed on record, we observed that the assessee was issued several notices by the Assessing Officer and only upon receipt of assessment order, assessee preferred an appeal before the Ld. CIT(A) and even before the Ld. CIT(A) the assessee has not made any effort to follow up the case. With regard to the above, the Ld. AR brought to our notice that the tax authorities were communicating with the assessee with the wrong email ID. After considering the email-ID and the correct email-ID given in Form No.35, we observed that there is mistake in the communication, in our view, Ld. CIT(A) should have communicated with the email-id given in Form No.35.

Since, the authorities have not dealt with the merits of the case. In our considered view, the assessee should be given one more proper opportunity of being heard considering the nature of additions made by the authorities. To meet the ends of justice, we are inclined to remit this issue back to the file of Jurisdictional Assessing Officer to deal with the issue on merit after giving proper opportunity of being heard to the assessee. Accordingly, appeal filed by the assessee is allowed for statistical purposes.

**8.** In the result, appeal filed by the assessee is allowed for statistical purpose.

Order pronounced on 26<sup>th</sup> June, 2024.

Sd/-

**(S.RIFAUR RAHMAN)**  
**ACCOUNTANT MEMBER**

Dated: 26/06/2024

*Pk/sps*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DEL