

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'SMC' BENCH
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No.797/MUM/2024
(Assessment Year :2017-18)**

Jayesh H Solanki Room No.1, Chawl No.1, Harbanslal Maulakram CHL Parsi Panchyat Road, Ambawadi Andheri Mumbai - 4000069	Vs.	Ward 24(2)(2), Room No. 514, Piramal Chamber Lalbag Parel Mumbai - 400012
PAN/GIR No. BDFPS0724J		
(Appellant)	..	(Respondent)

Assessee by	Shri Devendra Jain
Revenue by	Ms. Kakoli Ghosh
Date of Hearing	25/06/2024
Date of Pronouncement	28/06/2024

आदेश / O R D E R

PER AMIT SHUKLA (J.M):

The aforesaid appeal has been filed by the assessee against order dated 25/01/2024 passed by NFAC, Delhi for the quantum of assessment passed u/s.144 dated 25/01/2024.

2. Assessee is aggrieved by passing of *exparte* order by the ld. CIT(A) without deciding the issue on merits.

3. The ld. Counsel pointed out that no notice through e-mail was sent by the ld. CIT(A) and in fact, the notices sent on e-mail from the office of NFAC was at a wrong e-mail address. In Form 35 e-mail address which was mentioned was jaisolanki@gmail.com whereas, notices have been sent by the ld. CIT(A) on j.solanki@hotmail.com. Thus, the notice of hearing itself was sent on a wrong e-mail address.

4. Here in this case, assessment order was passed on 26/12/2019 whereby addition was made on account of unexplained cash deposits of Rs.19,12,352/- and addition on account of interest of Rs.22,503/-. The appeal was filed before the ld. CIT(A) on 28/01/2020 and in Form-35 clearly the e-mail address was mentioned as jaisolanki@gmail.com and after four years, the order has been passed *ex parte* by the ld. CIT(A) sending the e-mail on wrong e-mail address without even looking to the e-mail ID mentioned in Form-35. Accordingly, the appeal is remanded back to the file of the First Appellate Authority to decide the issue afresh on merits and preferably within a reasonable time as already four years had taken at the stage of First Appellate Authority to pass the order.

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

Order pronounced on 28th Jun, 2024.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Mumbai; Dated 28/06/2024
KARUNA, *sr.ps*

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai