

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**"SMC" BENCH, MUMBAI**

**BEFORE SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER AND**

**SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER**

**ITA no.1331/Mum./2024**

**(Assessment Year : 2010-11)**

**Pravinkumar Ramniwas Gupta**

55, Anuradha Building,  
Chandavarkar Road,  
Manek Nagar, Borivali West  
Mumbai-400092  
PAN – AACPG0163E

..... Appellant

v/s

**Commissioner of Income Tax  
(Appeals), NFAC**

ITO-32(2)(5), BKC

..... Respondent

Assessee by : Shri Viraj Mehta

Revenue by : Shri Himanshu Sharma, CIT- DR

Date of Hearing –01/07/2024

Date of Order – 01/07/2024

**ORDER**

**PER NARENDRA KUMAR BILLAIYA, A.M.**

This appeal by the assessee is preferred against the order dated 24/01/2024 by National Faceless Appeal Centre, Delhi pertaining to A.Y.2010-11.

2. The sum and substance of the grievance of the assessee is that the learned CIT(A) erred in confirming the addition by not serving a proper notice to the assessee.

3. Representatives were heard at length case records carefully perused, we find that though the learned CIT(A) issued notice four (4) times but as per the screenshot of the service of notice through email, we find that the notices have been sent on wrong email address. Before us, the counsel assured that the assessee has updated his email address, therefore, we restore the issues to the file of learned CIT(A) with a direction to serve notice on the correct email address affording an opportunity of being heard to the assessee.

4. In the result, the appeal by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 01/07/2024

**Sd/-**  
**RAHUL CHAUDHARY**  
**JUDICIAL MEMBER**

**Sd/-**  
**NARENDRA KUMAR BILLAIYA**  
**ACCOUNTANT MEMBER**

**MUMBAI, DATED: 01/07/2024**

*Vijay Pal Singh, (Sr. PS)*

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Mumbai; and
- (5) Guard file.

True Copy

By Order

Assistant Registrar  
ITAT, Mumbai