

| आयकर अपीलीय अधिकरण न्यायपीठ, मुंबई |
IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, MUMBAI

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER
&
SHRI RAHUL CHAUDHARY, HON'BLE JUDICIAL MEMBER

I.T.A. No. 900/Mum/2024
Assessment Year: 2012-13

Pukhraj Jain HUF 137, TP Street 6 th Kubharwada Lane Mumbai - 400004 [PAN: AAAHP1027]	Vs	Income Tax Officer, 19(2)(4), Mumbai
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Piyush Chaturvedi, A/R
Revenue by :	Shri Himanshu Sharma, CIT, D/R

सुनवाई की तारीख / **Date of Hearing** : 04/07/2024
घोषणा की तारीख / **Date of Pronouncement**: 09/07/2024

आदेश/ORDER

PER NARENDRA KUMAR BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the ld. CIT(A) - 2, Jaipur, dt. 02/01/2024 pertaining to Assessment Year 2012-13.

2. The sum and substance of the grievance of the assessee is that while confirming the assessment, the ld. CIT(A) erred in dismissing the appeal of the assessee *in limine*.

3. The ld. Counsel for the assessee, drew our attention to the notice served by the ld. CIT(A) which are e-mails and pointed out that the e-mails have been sent to wrong addresses.

4. We have carefully considered the screenshots of the e-mails. None of the e-mails is in the name of the assessee. We are of the considered view that the ld. First Appellate Authority ought to have

sent the e-mail at the correct e-mail id. We accordingly restore the issues to the file of the Id. CIT(A) with a direction to decide the appeal afresh after affording reasonable and adequate opportunity of being heard to the assessee by serving notice at the correct e-mail id. The assessee is directed to provide its correct e-mail id.

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

Order pronounced in the Court on 9th July, 2024 at Mumbai.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Kolkata, Dated 09/07/2024
Sd/-

आदेश की प्रतिलिपि □ प्रेषित/Copy of the Order forwarded to :

1. □ पीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (□ पील) / The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, मुंबई /DR,ITAT, Mumbai,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Mumbai