

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

**BEFORE,
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.879/Del/2024
(ASSESSMENT YEAR 2017-18)**

Shani Corporation Limited C/o M.R. Sahu House No.651 1 st Floor, Sector-10A Nr. G.D. Goenka Public Sechool Gurgaon-122001 PAN:AAQCS5028M (Appellant)	Vs.	Income Tax Officer Delhi (Respondent)
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Assessee by	Shri M.R. Sahu, CA
Respondent by	Shri Anuj Garg, Sr. DR

Date of Hearing	03/07/2024
Date of Pronouncement	24/07/2024

ORDER

PER S.RIFAUR 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 (NFAC) Delhi ["Ld. CIT(A)", for short], dated 19/01/2024 for Assessment Year 2017-18.

2. At the time of hearing, it is brought to our notice that Ld. CIT(A) has dismissed the appeal filed by the assessee due to non prosecution. In this regard, it was submitted that Ld.CIT(A) has issued several notices to the assessee by using email-id dkgdkg300@gmail.com whereas the actual email-id of the assessee is msahu.fca16@gmail.com the same was reflected on the face of the Form No.35 filed by the assessee. In this regard, the Ld. AR brought to our notice Form 35 filed by the assessee before the appellate authority and submitted that Ld. CIT(A) has sent the messages/notices to unrelated email. In this regard, he submitted that assessee had no opportunity to represent the case before the First Appellate Authority due to the miscommunication. He prayed that this appeal may be remitted back to the file of Ld. CIT(A) for re adjudication.

3. On the other hand, the Ld. DR has no specific objection towards the submissions of the Ld. AR.

4. Considered the rival submissions and material placed on record, we observe that Ld. CIT(A) has issued various notices to unrelated email id and not on the proper email id as mentioned in

the Form No.35, therefore, we are inclined to remit this issue back to the file of Ld. CIT(A) with the direction to issue the notice to the assessee and adjudicate the issues raised by the assessee as per law after giving proper opportunity of being heard to the assessee. He may issue the notice in the proper email id and it is directed to the assessee also to communicate the proper id in separate letter head. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.

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

Order pronounced on 24th July, 2024.

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Sd/-

(S.RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Dated: 24/07/2024

Pk/sps

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI