

आयकर अपीलिय अधिकरण
दिल्ली पीठ "ए", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य एवं
श्री नवीन चंद्र, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

आअसं . 1232/दिल्ली/2024 (नि. व. 2013-14)
ITA No.1232/DEL/2024 (A.Y.2013-14)

Abhishek Gupta,
R-14/15 Raj Nagar, Ghaziabad
Uttar Pradesh 201001
PAN: ASFPG-1314-G

..... अपीलार्थी / Appellant

बनाम Vs.

Assistant Commissioner of Income Tax,
Circle -2(1)(1), CGO Complex, Hapur Chungi,
Ghaziabad, Uttar Pradesh

..... प्रतिवादी / Respondent

अपीलार्थी द्वारा / Appellant by : Shri Goving Agarwal, Chartered Accountant
प्रतिवादीद्वारा / Respondent by : Shri Kanv Bali, Sr.DR
सुनवाई की तिथि / Date of hearing : 06/08/2024
घोषणा की तिथि / Date of pronouncement : 06/08/2024

आदेश / ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A)'] dated 20.11.2023, for Assessment Year 2013-14.

2. Shri Goving Agarwal, appearing on behalf of assessee submitted that the CIT(A) without affording fair opportunity of hearing, in an ex-parte proceedings has dismissed

the appeal of assessee. The Id. AR pointed that a perusal of notices issued by CIT(A) on different dates would show that the notices have been issued through mail on the email id sunilgoelca@gmail.com, whereas the assessee while filing appeal before the CIT(A) in Form No. 35 has mentioned email address "gupta2043@gmail.com" for service of the notices. The notices issued to the assessee by CIT(A) were never served as they were sent on wrong email id.

3. Shri Kanv Bali, representing the department submitted that the appeal can be restored to the CIT(A) for fresh adjudication on merits.

4. We have heard the submissions made by rival sides and have examined the orders of authorities below. The CIT(A) in an ex-parte proceedings has dismissed the appeal of assessee. A perusal of the impugned order shows that the CIT(A) had issued notice to assessee on different dates. The assessee has placed on record copy of the notices issued by the CIT(A). A close examination of said notices reveal that the notices were sent on email id other than the email mentioned by the assessee in Form No. 35 for service of notices. Thus, the notices sent by the CIT(A) were never served on the assessee.

5. Taking into consideration entire facts of the case, we deem it appropriate to restore this appeal back to the file of CIT(A), for *de-novo* adjudication. The CIT(A) shall issue notice to the assessee on the address mentioned by the assessee in Form No. 35. The assessee shall respond to the notices served upon him, without fail. The CIT(A) shall decide the appeal of assessee after allowing him reasonable opportunity to make submissions/of hearing, in accordance with law.

5. In the result, appeal of the assessee is allowed for statistical purpose, in the terms aforesaid.

Order pronounced in the open court on Tuesday the 06th day of August, 2024.

Sd/-

(NAVEEN CHANDRA)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली/Delhi, दिनांक/Dated 06/08/2024

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि. , दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI