

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'E' NEW DELHI****BEFORE SH. PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER  
AND  
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER****I.T.A. No. 359/DEL/2024 (A.Y 2010-11)****I.T.A. No. 360/DEL/2024 (A.Y 2018-19)****I.T.A. No. 361/DEL/2024 (A.Y 2019-20)**

Nelofar Dar DLF Phasse-1, H-4/2, Park Facing, Gurgaon, Haryana <b>PAN No. AFHPN7292K</b> <b>(APPELLANT)</b>	Vs.	DCIT Central Circle-27 ARA Centre, Jhandewalan Extension, New Delhi <b>(RESPONDENT)</b>
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<b>Assessee by :</b>	<b>Sh. Anish Gupta, CA</b>
<b>Department by:</b>	<b>Sh. Govind Singhal, Sr. DR</b>

<b>Date of Hearing</b>	<b>24.07.2024</b>
<b>Date of Pronouncement</b>	<b>12.08.2024</b>

**ORDER****PER: BENCH**

All above three appeals are filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-29 New Delhi, dated 28/02/2023 for Assessment Years 2010-11, 2018-19 & 2019-20 respectively. Since the issues are common and connected, the appeals were heard together and these are being disposed off by this common order. The common Grounds taken in ITA No. 359/Del/2024 are considered for convenience which reads as under:-

2. The Grounds of Appeal are as under:-

*“1. That the Ld. CIT Appeal has erred in passing the impugned order us 144 rws. 153A of the IT Act. 1961 which is contrary to facts and provision of law as such the assessment so framed is liable to be set aside/canceled.*

*2. That the order of the learned CIT Appeal in confirming the additions is totally wrong. bad in law and needs to be quashed.*

*3. That the Ld. CIT Appeal has erred in making an addition of Rs. 1,06,74,010/-on account of unexplained cash credits ex parte which are perverse. capricious, arbitrary, bad in law, and also contrary to the facts and provision of law as such the addition so made is liable to be deleted .*

*4. That the above grounds of appeal are without prejudice to one another.*

*5. That the assessee prays permission to add or more grounds of appeal. 6. That the assessee assures unstinted co-operation in all proceedings before your good self.”*

3. There is a delay of 276 days in filing the captioned Appeals.

The Ld. Counsel for the assessee filed the application contending that the Assessee was not served with the order of the Ld. CIT(A) as the Assessee has changed her address and not residing at Jammu & Kashmir. Therefore, sought for condonation the delay in filing the present Appeal.

4. The Ld. Departmental Representative submitted that at no point of time the assessee has provided the changed address to the Department and by relying on the order of the Lower Authorities, sought for dismissal of the Appeal on the Ground delay in latches as well as on merit.

5. For the reasons in the application for condonation of delay and considering the fact that the Assessee has been placed the ex-parte by both the Lower Authorities, we condone the delay in filing the present Appeal.

6. The Ld. Counsel addressing on the Ground of Appeal submitted that both the Assessment Order as well as order of the Ld. CIT(A) have been passed ex-parte without serving the notices from the Lower Authorities. The Ld. Counsel further submitted that the assessee is no longer residing in Jammu & Kashmir as mentioned in the order impugned and the assessee is presently residing at 'DLF Phasse-1, H-4/2, Park Facing, Gurgaon, Haryana, PIN 122 002'. Therefore, submitted that the assessee could not be served with the notices issued by the Lower Authorities, which

resulted in passing of ex-parte orders by the Lower Authorities in all the three Assessment Years. The Ld. Counsel further submitted that the assessee is having very good case on merit and if an opportunity is given to the assessee, she will participate in the assessment proceedings, in such event no prejudice will be caused the Department of Revenue.

7. We have heard both the parties and perused the material available on record. The order impugned has been passed by the Ld. CIT(A) ex-parte, the assessee who remained absent during the assessment proceedings has also not appeared before the Ld. CIT(A). It is the contention of the Assessee that the assessee has changed the address and she is no more residing at Jammu & Kashmir and presently residing DLF Phasse-1, H-4/2, Park Facing, Gurgaon, Haryana, PIN 122 002' and concealed that she could not give the new address to the Department, which is fault from the side of the Assessee.

8. Considering the fact that the notices issued by the Ld. CIT(A) has not been served on the assessee and by taking liberal view with

an intention to render substantial justice, we remand the matter to the file of the Ld. CIT(A) for de-novo adjudication of the issues involved in the Appeal after serving the notice of the assessee of the fresh address provided supra.

9. In the result, the Appeal filed by the assessee in ITA Nos. 359/Del/2024, 360/Del/2024 & 361/Del/2024 are partly allowed for statistical purpose.

Order pronounced in the open court on 12th August, 2024.

**Sd/-**

**( PRADIP KUMAR KEDIA )  
ACCOUNTANT MEMBER**

Dated : 12/08/2024

*R.N, Sr. PS\**

**Sd/-**

**(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI

