

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : G : NEW DELHI

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

ITA No.891/Del/2024  
Assessment Year: 2012-13

Surender Singh Nandal,  
Vinod Arora & Co.,  
210-211-212, 2<sup>nd</sup> Floor,  
Apna Bazar,  
Gurgaon.

Vs Income Tax Officer,  
Ward -4(3),  
Gurgaon.

PAN: ABOPN5951A

(Appellant)

(Respondent)

Assessee by	: Shri M.R. Sahu, CA
Revenue by	: Shri Anuj Garg, Sr. DR
Date of Hearing	: 03.07.2024
Date of Pronouncement	: 27.08.2024

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the Assessee against the order dated 12.09.2023 of the Commissioner of Income Tax (Appeals), NFAC, Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in Appeal No. CIT(A), Gurgaon-1/11208/2019-20 arising out of the appeal before it against the order dated 21.12.2019 passed u/s 143(3) r.w.s. 147 of the Income

Tax Act, 1961 (hereinafter referred as 'the Act'), ITO, Ward 4(3), Gurgaon (hereinafter referred to as the Ld. AO).

2. Heard and perused the record. The ld. counsel for the assessee has pointed out that apart from grounds on merits, the assessee has raised ground No.3 on the basis that the assessee was not given reasonable and sufficient opportunity to present the case before the NFAC. This assertion was though rebutted by the ld. DR submitting that the assessee was given sufficient notices which are reflected in the order of the NFAC.

3. At outset, it comes up that the appeal is filed delayed and an explanation is given that due to old age and illness, of assessee, there was a delay of 107 days in filing the appeal before the Tribunal. In the affidavit, the assessee has also deposed of the fact that he had not received any communication from the Department. Further, it is observed that CIT(A) has not gone on the merits of the additions at all.

4. It comes up that although the NFAC, mentions of the three notices that had been issued through ITBA facility, however, it is not established as to the notices were served on an active e-mail of the assessee.

5. In the light of the aforesaid, the delay is condoned and the **appeal of the assessee is allowed for statistical purposes**. The impugned order is set aside

and issues are restored to the files of the NFAC, to decide afresh, after serving fresh notice on the assessee at the following e-mail addresses, as provided to us by Ld. AR:-

Primary e-mail Id: [vin.fca@gmail.com](mailto:vin.fca@gmail.com)

Secondary e-mail Id : [vin.fca7@gmail.com](mailto:vin.fca7@gmail.com)

Order pronounced in the open court on 27.08.2024.

Sd/-

(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Dated: 27<sup>th</sup> August, 2024.

dk

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi