

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'B' BENCH  
MUMBAI**

**BEFORE: SHRI AMIT SHUKLA, JUDICIAL MEMBER  
&  
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

**ITA No.3419/Mum/2024  
(Assessment Year :2015-16)**

Black Pencil Communications India Private Limited 15 <sup>th</sup> Floor, Tower A Urmi Estate 95, Ganpatrao Kadam Marg Lower Parel West Mumbai-400 013	Vs.	National Faceless Appeal Centre (NFAC), Delhi
<b>PAN/GIR No.AAACW9918N</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Shri Hiten Thakkar
Revenue by	Shri Sunil Shinde
<b>Date of Hearing</b>	<b>13/08/2024</b>
<b>Date of Pronouncement</b>	<b>29/08/2024</b>

**आदेश / O R D E R**

**PER AMIT SHUKLA (J.M):**

The aforesaid appeal has been filed by the assessee against order dated 24/01/2024 passed by NFAC, Delhi for the quantum of assessment passed u/s. 143(3) for the A.Y.2015-16.

2. Assessee is merely aggrieved by the *exparte* order passed by Id. CIT(A). On merits assessee has only challenged the addition of Rs.46,29,440/- on the basis of income reported in AIR in form 26AS as assessee has returned the income of Rs.4,07,30,775/- compared to income returned in AIR of Rs.3,08,93,433/-.

Further assessee has also challenged addition of Rs.2,44,134/- and disallowance of advances written off.

3. Before us ld. Counsel submitted that here in this case notice of hearing by the ld CIT (A) which has been mentioned at para 4 of his order was sent on a wrong e-mail ID which is as under:-

**ankit.pansari@resources-in.com**

Whereas the correct e-mail ID as per ITBA portal and as per records is as under:-

**income.tax1@resources-in.com**

4. Thus, notice itself was sufficient on a wrong e-mail ID which was not registered on ITBA portal. It was for this reason also assessment order which was sent on a wrong e-mail, assessee could not receive the order and appeal was filed belatedly.

5. Looking to the fact that the notice itself was sent on a wrong e-mail ID therefore, in the interest of justice, appeal is restored back to the file of the ld. CIT(A) to be decided afresh in accordance with the law and the orders which have been raised before us. Accordingly, appeal of the assessee is allowed for statistical purposes.

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

Order pronounced on 29<sup>th</sup> August, 2024.

**Sd/-**  
**(RATNESH NANDAN SAHAY)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

Mumbai; Dated 29/08/2024  
KARUNA, sr.ps

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)  
**ITAT, Mumbai**