

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH

HEARING THROUGH: PHYSICAL MODE

श्री आकाश दीप जैन, उपाध्यक्ष एवं श्री विक्रम सिंह यादव, लेखा सदस्य  
BEFORE: SHRI. AAKASH DEEP JAIN, VP & SHRI. VIKRAM SINGH YADAV, AM

आयकर अपील सं. / ITA Nos.311 to 314/Chd/2024  
निर्धारण वर्ष / Assessment Years: 2012-13 to 2015-16

Smt. Parminder Kaur W/o Shri Sandeep Sachdeva, Ward No-8, Main Gali, Shyam Vihar, Fatehabad-125050, Haryana	बनाम	The ITO Ward-2, Fatehabad Haryana
स्थायी लेखा सं. / PAN NO: ARCP2241L		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारित की ओर से/ Assessee by : Shri Parikshit Aggarwal, C.A  
राजस्व की ओर से/ Revenue by : Shri Vivek Vardhan, JCIT, Sr. DR

सुनवाई की तारीख/ Date of Hearing : 27/08/2024  
उद्घोषणा की तारीख/ Date of Pronouncement : 28/08/2024

### आदेश/Order

**PER VIKRAM SINGH YADAV, A.M. :**

All the above appeal are filed by the Assessee against the respective orders of Ld. CIT(A)-3, Gurgaon each dt. 29/01/20124 pertaining to Assessment Years 2012-13 to 2015-16.

2. All these cases were heard together and are being disposed of by this consolidated order.

3. During the course of hearing, the Ld. AR submitted that in all these cases, the order has been passed *ex parte* by the Ld. CIT(A). It was submitted that the notices were sent by the office of the Ld. CIT(A), NFAC on [caarunkumar909@gmail.com](mailto:caarunkumar909@gmail.com) which is not the email address of the assessee as so stated in Form No. 35 and our reference was drawn to the email address as mentioned in Form No. 35 wherein the assessee has provided the email address as [sandysachdeva67@gmail.com](mailto:sandysachdeva67@gmail.com). It was submitted that the assessee did not receive any of the notices so issued by the office of the Ld. CIT(A) and

therefore the assessee was prevented by sufficient cause in terms of non-attendance and in not filing the necessary submissions which has resulted in passing of the ex-parte order by the Ld. CIT(A), NFAC, Delhi without even considering the merits of the case. It was accordingly submitted that the assessee be allowed an opportunity to represent her case and matter may accordingly be set aside to the file of the Ld. CIT(A) to decide the same afresh after providing reasonable opportunity to the assessee.

4. The Ld. DR was heard, he did not raised any specific objection where the matter is set aside to the file of the Ld. CIT(A) to decide the same afresh.

5. After hearing both the parties and considering the material available on the record given the fact that the assessee did not received the notice issued by the office of the Ld. CIT(A), NFAC due to wrong email address which has resulted in passing of the ex-parte order and even there are no findings on the merits of the case, we deem it appropriate to set aside the matter back to the file of the Ld. CIT(A) to decide the same afresh as per law after providing reasonable opportunity to the assessee.

6. In the result, all the above appeals filed by the Assessee are allowed for statistical purposes.

Order pronounced in the open Court on 28/08/2024

Sd/-

**आकाश दीप जैन**  
(AAKASH DEEP JAIN)  
उपाध्यक्ष / VICE PRESIDENT

Sd/-

**विक्रम सिंह यादव**  
(VIKRAM SINGH YADAV)  
लेखा सदस्य/ ACCOUNTANT MEMBER

**AG**

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar