

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'C' NEW DELHI  
BEFORE MS MADHUMITA ROY, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No. 2266/DEL/2024

Assessment Year: 2017-18

JVD TOUR AND TRAVELS PRIVATE LIMITED, 2195/168, FIRST FLOOR, GANESHPURA-B, SHANTI NAGAR, DELHI-110055	<b>Vs.</b>	ITO WARD13(4), DELHI
<b>PAN :AABCJ9772C</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	SHRI CHANDER KANT TYAGI, Advocate
Department by	SHRI OM PRAKASH, SR DR

Date of hearing	03.09.2024
Date of pronouncement	06.09.2204

**ORDER**

**PERMS MADHUMITA ROY, JUDICIAL MEMBER:**

The instant appeal filed by the assessee is directed against the order dated 25.09.2023 passed by the National Faceless Appeal Centre(NFAC), Delhi arising out of the order passed by the ITO Ward

13(4), Delhi dated 19.12.2019 Under Section 143(3) of the Income Tax Act, 1961 herein after called "Act" for the Assessment Year 2017-18.

2. The assessee company engaged in the business as travel agent and tour operators, incorporated on 19.02.2008, filed its return of income showing gross sale/turnover of Rs.3,03,88,775/- after debiting various expenses, net profit as per profit and loss account was declared at Rs.9,18,530/-. The assessment was selected under scrutiny under CASS and finalized upon making additions of Rs.1,22,00,000 whereupon appeal was preferred before the First Appellate Authority. During the course of appellate proceedings the assessee was issued notices to attend the hearing on 01.01.2021, 11.08.2023, 23.08.2023 and 06.09.2023. As the assessee did not appear, the Ld CIT(A) proceeded with the appeal and finalized the same confirming the addition made by the Ld. Assessing Officer. Hence the instant appeal before us.

3. At the time of hearing of the matter, the Ld. Counsel appearing for the assessee submitted before us that the assessee mentioned the e-mail ID to the department as [jvdtravelstn@gmail.com](mailto:jvdtravelstn@gmail.com) which is reflected at Form No.35 filed before the First Appellate Authority whereas the assessee was served notice one after another to the e-mail as [jdvtravelstn@gmail.com](mailto:jdvtravelstn@gmail.com), wrongly which was never the e-mail ID of the assessee. Hence the assessee was never been able to know the date of the hearing of the appeal fixed by the First Appellate

Authority and finally could not represent the case of the assessee before it. It was further contended by the Ld. Counsel appearing for the assessee that the assessee became aware of the dismissal of the appeal only on 30<sup>th</sup> March,2024 upon receiving a phone call from the Income-Tax department regarding recovery of tax amount and immediately thereafter took steps to file the appeal before us. It was candidly mentioned by the Ld. Counsel as the date of communication of the dismissal of the order passed by First Appellate Authority is only on 30<sup>th</sup> March, 2024,as per law there is no delay in preferring the instant appeal before us and hence no application for Condonation of Delay has been filed. Relevant to mention that an affidavit affirmed by one Shri Yeshu Gupta, the Director of the assessee company, attested on 2<sup>nd</sup> September, 2024 explaining the entire fact mentioned hereinabove has been filed before us and a copy whereof has been handed over to the Ld. DR. The contention made therein has not been able to be controverted by Ld. DR. It is needless to mention that having regard to the e-mail ID mentioned in Form No. 35 as submitted before the First Appellate Authority,the email ID upon which service of notice made by the department to the assessee proof whereof as filed before us by the assessee is admittedly found to be different and thus, the case made out by the assessee seems to be genuine.

4. In that view of the matter, we are of the considered opinion that the assessee be given a further opportunity of being heard to present

his case before the First Appellate Authority as he has never been able to attend the hearing before him.

5. Having heard the Ld. Counsels appearing for the parties and having regard to the facts and circumstances of the case and particularly the records as made available before us being Form No.35 and the proof of service of the notices served upon the assessee on wrong e-mail ID, in order to prevent the miscarriage of justice, we remit the issue to the file of the Ld. CIT(A) to consider the same afresh upon giving an opportunity of being heard to the assessee and upon considering the evidences on record and any other evidence which the assessee may choose to file at the time of hearing of the matter. The assessee's appeal is, thus, allowed for statistical purposes.

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

***Order pronounced in the open court on 6<sup>th</sup> September, 2024.***

Sd/-

**(BRAJESH KUMAR SINGH)  
ACCOUNTANT MEMBER**

Sd/-

**(MADHUMITA ROY)  
JUDICIAL MEMBER**

dp

Dated: 6<sup>th</sup> September, 2024

Copy forwarded to:

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

Asst. Registrar,

ITAT, New Delhi