

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AHMEDABAD
BEFORE DR. BRR KUMAR ACCOUNTANT MEMBER**

**ITA No.1361/Ahd/2024
Asstt.Year : 2012-13**

Pradeep Dubey B-303, Raheja Eternity Nr.Sunflower CHS, Kandiwali E Mumbai 400 101 PAN : AGUPD 6834 F	Vs	ACIT, Cir.2(1)(1) Ahmedabad.
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(Applicant)		(Responent)
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Assessee by :	Shri Manish Shah, Advocate and Shri Rushin G. Patel
Revenue by :	Shri Ravindra, Sr.DR

सुनवाई की तारीख/**Date of Hearing** : 07/10/2024
घोषणा की तारीख /**Date of Pronouncement**: 07/10/2024

आदेश/ORDER

This is assessee's appeal against the order of the ld.Commissioner of Income Tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi dated 14.05.2024 for the Asst.Year 2012-13 passed under section 250 of the Income Tax Act, 1961 ("the Act" for short).

2. In ground no.1, the assessee has challenged non-receipt of notices issued by the Department in proceedings before the Revenue authorities. While in other grounds, the assessee has challenged various additions as given in ground no.2 of the appeal.

3. As regards ground no.1, at para 2 and 3 the ld.CIT(A) has noted the following:

2. MIGRATION:

The appeal is filed before National Faceless Appeal Centre (NFAC) in terms of Notification No.76 of 2020 in S.CX3296(E) dated 25.09.2020 and in terms of

Notification No.139 of 2021 in S.O. 5429 dated 28.12.2021 issued by the CBDT, New Delhi.

3. OPPORTUNITIES OF HEARINGS:

3.1. *In pursuant appeal an e-notices/ letters were issued as under*

1. *Hearing notice u/s 250 dated; 22/01/2021.*
2. *Hearing notice u/s 250 dated; 12/02/2024.*
3. *Hearing letter dated; 22/02/2024.*

In response to the above notices, the appellant has not filed any written submission till date”

4. The ld.counsel for the assessee submits that the assessee could not check or verify the email received from the e-portal. The NFAC has been in operation from 2020-21 and e-notice has been issued hence the contention of the assessee be accepted as plausible explanation.

5. Keeping in view, we remand the mater back to the file of the AO, who will re-adjudicate the issue after providing reasonable opportunity to the assessee.

6. The assessee shall comply with the notices issued by the AO and shall no seek unnecessary adjournment.

4. In the result, the appeal of the assessee is allowed for statistical purpose.

Dictated on the Open Court, typed and pronounced on 7th October, 2024.

Copy of this order be given to the assessee. The Registry is directed to dispatch as per procedure.

Sd/-
(DR. BRR KUMAR)
ACCOUNTANT MEMBER

Ahmedabad, dated 07/10/2024