

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “B”: NEW DELHI**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA , JUDICIAL MEMBER**

**ITA No. 3620/DEL/2023
Assessment Year: 2011-12**

Dinesh, H. No. 74, Vill. Nyphal, Dasna Dehat, Ghaziabad-201302 PAN: DHAPD 3476 D	<u>Vs</u>	Income Tax Officer, Ghaziabad.
APPELLANT		RESPONDENT
Assessee represented by	Sh. Sumit Gupta, CA	
Department represented by	Shri B.K. Singh, Sr. DR	
Date of hearing	03.10.2024	
Date of pronouncement	21.10.2024	

ORDER

PER ANUBHAV SHARMA, JM:

The assessee has come in appeal against the order dated 23.05.2023 passed by the National Faceless Appeal Centre (NFAC), Delhi (hereinafter referred as “learned First Appellate Authority” or in short “FAA”) in Appeal no. CIT(A), Ghaziabad/10333/2018-19, for the assessment year 2011-12, arising out of the order dated 12.10.2018 u/s 144 read with section 147 of the Income-tax Act, 1961 (hereinafter referred as the “Act”), passed by the Income-tax Officer, Ward-1(2), Ghaziabad (hereinafter referred in short as “Ld. AO”).

2. On hearing the parties we find that the appeal was filed with delay of 143 days and for same it is submitted by learned AR that assessee is a not a computer literate person and was not familiar with the use of internet, therefore, was not able to access the impugned order. The delay is not substantial and the reasons appear to be justified. Accordingly, the delay is condoned.

3. Learned AR has submitted that impugned assessment order was passed u/s 144 read with section 147 of the Act and as the assessee could not appear before Id. Tax authorities below due to non receipt of the notice the assessee.

3.1 The addition of Rs. 53,29,857/- has been made on account of cash deposits in the bank.

3.2 Learned CIT(A) has dismissed the appeal primarily for the reason that assessee had not provided any details to learned AO and before CIT(A) also the assessee failed to discharge onus. Learned AR has stated that as assessee is not computer literate the AR takes responsibility of appearing before the Ld. Tax authorities, if notices are issued on the assessee and also upon the present authorized representative.

4. We find that before the learned CIT(A) in Form 35 Email address sanjeevgzb@gmail.com is mentioned. However it is also submitted that notice should not be served by e-mail. Assessee has given postal address of his village Nayphal, Ghaziabad. In the assessment order also the postal address of the village

is mentioned. It appears, for some reasons the notice may not have been served personally on the assessee by post.

5. In the light of aforesaid circumstances, we consider it an appropriate case to give assessee an opportunity to contest on merits and the issue on merits is restored to the file of AO to give an opportunity of hearing to the assessee by service of notice through e-mail and/ or by post.

6. In the light of aforesaid, the appeal is allowed for statistical purpose.

Order pronounced in open court on 21.10.2024.

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI