

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'SMC' NEW DELHI
BEFORE ANUBHAV SHARMA, JUDICIAL MEMBER
AND
BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

ITA No. 2068/DEL/2024

Assessment Year: 2012-13

PRAVEEN BHATIA, H.NO. 651, PUNJABI MOHALLA, DADRI, GAUTAM BUDDHA NAGAR, DADRI S.O., GAUTAM BUDH NAGAR, UTTAR PRADESH-203207	Vs.	ITO Ward 5(2) (4)
PAN :AIAPB5033G		
(Appellant)		(Respondent)

Assessee by	Shri Abhishek Jain, CA
Department by	Shri Sanjay Kumar, SR. DR.

Date of hearing	17.10.2024
Date of pronouncement	17.10.2024

ORDER

PER ANUBHAV SHARMA, JUDICIAL MEMBER

The assessee has come in appeal challenging the order dated 05.01.2024 for Assessment Year 2012-13 passed by National Faceless Appeal Centre (hereinafter referred as NFAC or in short "FAA") in an appeal against the Assessment Order under section 144 r.w.s 147 of the Income Tax Act, 1961 (hereinafter referred to

as “Act”) dated 10.12.2019 passed by the ITO Ward-5(2)(4), Gautam Budh Nagar (hereinafter referred to as “the AO”).

2. Heard and perused the record.

2.1 The facts in brief are that the case of assessee was re-opened for assessment under section 147 of the Act to examine the cash deposit in the bank account of the assessee and during assessment proceedings the assessee sought adjournment to file documents but subsequently failed to appear and accordingly the assessment was passed under section 147/144 of the Act. As the assessee appealed before Learned First Appellate Authority, there the appeal was dismissed for non-appearance of the assessee. Accordingly, the assessee has approached this Tribunal.

3. At the outset we observe that there is delay of 56 days in filing of appeal for which Learned AR has submitted that the delay was due to lack of assistance of the previous counsel of the assessee who had also defaulted in representing the case of the assessee before Learned Assessing Authority. As the delay is not, of substantial period, we are inclined to except the plea and admit the appeal for hearing after Condonation of Delay.

4. After going through the Impugned Order of Learned First Appellate Authority we are of considered view that the order clearly

mention that all the notices, were issued on registered e-mail. However copy of the Form 35 before us shows that Assessee had though provided e-mail address but had mentioned that notices be sent through postal address and not by e-mail.

5. Then we find that on basis of issuing notices by e-mail the Learned First Appellate Authority has proceeded ex-parte and has not gone on the merits of issue at all.

6. Thus we are inclined to allow the ground No. 6 and restore the issue on merits to the files of CIT(A)/NFAC for issuing fresh notice by e-mail and post to the assessee and pass an order afresh.

The appeal is allowed for statistical purpose.

Order pronounced in the open court on 17th October, 2024.

Sd/-
(BRAJESH KUMAR SINGH)
ACCOUNTANT MEMBER

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 17th October, 2024

dp

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi

Sl. No.	Particulars	Date
1.	Date of dictation:	
2.	Date on which the draft of order is placed before the Dictating Member:	
3.	Date on which the draft of order is placed before the other Member:	
4.	Date on which the approved draft of order comes to the Sr. PS/PS:	
5.	Date of which the fair order is placed before the Dictating Member for pronouncement:	
6.	Date on which the final order received after having been signed/pronounced by the Members:	
7.	Date on which the final order is uploaded on the website of ITAT:	
8.	Date on which the file goes to the Bench Clerk	
9.	Date on which files goes to the Head Clerk:	
10.	Date on which file goes to the Assistant Registrar for signature on the order:	
11.	Date of dispatch of order:	