

आयकर अपीलीय अधिकरण
दिल्ली पीठ "बी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य एवं
श्री एस रिफौर रहमान, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER

आअसं.3254/दिल्ली/2024 (नि.व. 2017-18)

ITA No.3254/DEL/2024 (A.Y.2017-18)

Conscient Infrastructure P. Ltd.,
C/o. Saurav Rohatgi & Associates,
G-2/7, Ganga Triveni Apartments,
Sector-9, Rohini, Delhi 110085

PAN: AAACB-0280-G

..... अपीलार्थी/Appellant

बनाम Vs.

Deputy Commissioner of Income Tax,
Circle 73(1), Aaykar Bhawan, Laxmi Nagar,
Delhi 110092

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : Shri Saurav Rohatgi, Chartered Accountant
प्रतिवादीद्वारा/ Respondent by : Shri Vivek Kumar Upadhyay, Sr. DR
सुनवाई की तिथि/ Date of hearing : 20/11/2024
घोषणा की तिथि/ Date of pronouncement: : 20/11/2024

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)/Additional/Joint Commissioner of Income Tax (Appeals)-2, Pune (hereinafter referred to as 'the CIT(A)') dated 14.05.2024, for assessment year 2017-18.

2. Shri Saurav Rohatgi, appearing on behalf of the assessee submits that the CIT(A) in an ex-parte proceedings has dismissed appeal of the assessee. The Id. AR submits that the notices issued by the CIT(A) except one, were never served on the assessee. The CIT(A) has been issuing notices on wrong email-id. He pointed that as per Form no. 35 the email-id given for service of notice was yogesh.gupta@conscient.in, whereas notices were sent to the assessee by the CIT(A) at ajay.gupta@conscient.in. He prayed that the assessee has *prima facie* good case on merits and if appeal is restored back to the CIT(A), the assessee would be able to substantiate merits in this case before the First Appellate Authority.

3. Per contra, Shri Vivek Kumar Upadhyay representing the department vehemently defended the impugned order. He submitted that ample opportunity was given to assessee by the CIT(A). However, the assessee failed to respond to the notices issued by the CIT(A).

4. Both sides heard, orders of the authorities below examined. A perusal of the impugned order reveals that the CIT(A) had issued notices to the assessee on five occasions. The assessee responded to only notice and sought adjournment. On the other four occasions there was no response from the assessee. The Id. Counsel for the assessee has placed on record a copy of notice dated 16.02.2024 to show that the notices were being sent on wrong email-id. Hence, the same were not received by the assessee. Without commenting on merits of the issues raised in appeal, we deem it appropriate to restore appeal to the CIT(A) for *denovo* adjudication after affording reasonable opportunity of making submissions to the assessee, in accordance with law. The CIT(A) shall issue notice on the email-id provided by the

assessee in Form no. 35. The assessee on service of notice shall respond to the same, without fail.

5. In the result, impugned order is set side and appeal of assessee is allowed for statistical purpose.

Order pronounced in the open court on Wednesday the 20th day of November, 2024.

Sd/-

(S RIFAUR RAHMAN)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली/Delhi, दिनांक/Dated 20/11/2024

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI