

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC" NEW DELHI**

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A Nos.2376 to 2380/Del/2024

निर्धारणवर्ष/Assessment Years: 2015-16, 2017-18 to 2020-21

Satbir Mehlawat 70/9, Kishan Garh, Vasant Kunj, South West Delhi, New Delhi.	बनाम Vs.	DCIT Central Circle-26, New Delhi.
PAN No. AAQPM6735J		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे /Assessee by	Shri KVSR Krishna, CA
राजस्वकीओरसे /Revenue by	Shri Sanjay Sharma, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	05.12.2024
उद्घोषणाकीतारीख/Pronouncement on	06.12.2024

आदेश /O R D E R

These appeals are filed by the assessee against different orders of the Ld.CIT(Appeals)-29, New Delhi dated 21.03.2024 for the assessment years 2015-16, 2017-18 to 2020-21 arising out of the orders passed by the Assessing Officer u/s 144/153C of the Act.

2. The Ld. Counsel for the assessee, at the outset, submits that all these appeals were disposed of by the Ld.CIT(Appeals) without giving any opportunity to the assessee. Ld. Counsel referring to Form No.35 filed before the Ld.CIT(A) submitted that the e-mail address of the assessee for service of notice was mentioned as

“satbirmehlawat@gmail.com”. However, the notices were apparently sent to a wrong e-mail id which was mentioned as “jalaj_singhal@yahoo.com”. Ld. Counsel also invited my attention to copy of ITR filed for the AY 2020-21 submitted that the very same e-mail id which was mentioned in Form 35 was mentioned in the ITRs filed by the assessee. Therefore, it is submitted that there was no service of notice to the assessee and the Ld.CIT(A) passed *ex parte* order without giving any opportunity of being heard to the assessee. Thus, the Ld. Counsel for the assessee requested that these appeals may be restored to the file of the Ld.CIT(Appeals) for fresh adjudication after providing adequate opportunity to the assessee to file explanations.

3. Heard rival submissions. On perusal of page 8 of the Paper Book which is the notice issued by the Ld.CIT(A) to the assessee it is observed that the notices were sent to “jalaj_singhal@yahoo.com” instead of the e-mail address mentioned by the assessee in Form No.35 as “satbirmehlawat@gmail.com”. It is also observed that the assessee has also given the correct mail address even in his return of income as well as in the Income tax portal. Therefore, I find that there is merit in the submission of the Ld. Counsel that the assessee

was never served with a notice giving an opportunity to furnish his explanations on the issues raised in the appeal before the Ld.CIT(A).

4. Considering the submissions and evidences placed on record all these appeals are restored to the file of the Ld.CIT(A) who shall decide afresh after providing adequate opportunity of being heard to the assessee.

5. In the result, appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on 06/12/2024

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 06/12/2024

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi