

आयकर अपीलिय अधिकरण  
दिल्ली पीठ "एस एम सी", दिल्ली  
श्री विकास अवस्थी, न्यायिक सदस्य

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "SMC", DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER

आअसं.2083/दिल्ली/2024 (नि.व. 2012-13)  
ITA No.2083/DEL/2024 (A.Y.2012-13)

Seema Mishra,  
III-B, Nehru Nagar, Ghaziabad,  
Uttar Pradesh 201303  
PAN: AOTPM-4979-F

..... अपीलार्थी/Appellant

बनाम Vs.

Income Tax Officer, Ward 2(2)(4),  
CGO Complex, Hapur Chungi, Ghaziabad  
Uttar Pradesh 201303

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : None  
प्रतिवादीद्वारा/ Respondent by : Shri Sanjay Kumar, Sr. DR  
सुनवाई की तिथि/ Date of hearing : 13.01.2025  
घोषणा की तिथि/ Date of pronouncement: : 13.01.2025

आदेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against an ex-parte order of Commissioner of Income Tax (Appeals)/Additional/Joint Commissioner of Income Tax(Appeals)-1, Ludhiana (hereinafter referred to as 'the CIT(A)') dated 29.12.2023, for assessment year 2012-13.

2. A perusal of impugned order shows that during First Appellate proceedings, the CIT(A) had issued five notices to the assessee on email ID registered on ITBA

portal. Since, none appeared to represent the assessee, the CIT(A) dismissed appeal upholding additions made by the Assessing Officer (AO).

3. The assessee has not filed return of income for AY 2012-13. As per the information received, the assessee has deposited Rs.16,30,000/- in her saving bank account. The Assessing Officer issued notice u/s. 148 of the Income Tax Act, 1961(hereinafter referred to as 'the Act') on 28.03.2019. There was no response from the assessee to the aforesaid notice. Even, the subsequent notices issued u/s. 142(1) of the Act remained un-responded. The AO was constrained to complete assessment u/s. 144 of the Act. Considering entire facts of the case, I deem it appropriate to restore the matter back to the AO for *denovo* assessment after affording reasonable opportunity of making submissions to the assessee, in accordance with law.

4. The assessee is directed to respond to the notice(s) served by the Assessing Officer, without fail.

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

Order pronounced in the open court on Monday the 13<sup>th</sup> day of January, 2025.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 13.01.2025

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