

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

Ms. MADHUMITA ROY, JUDICIAL MEMBER

ITA No. 297/DEL/2025
Assessment Year: 2019-20

Mandir Shri Sita Ram Ji Maharaj Sewa Samiti, Old Sohna Road, Opp. Naaz Cinema Palwal Palwal-121102. PAN- AAEAM 7719 H	<u>Vs</u>	Income Tax Officer (NFAC)
APPELLANT		RESPONDENT
Assessee represented by	Shri Sahil Mehta, CA & Shri Rohit Nagal, CA	
Department represented by	Sh. Sanjay Kumar, Sr. DR	
Date of hearing	21.04.2025	
Date of pronouncement	21.04.2025	

ORDER

PER Ms. MADHUMITA ROY, JM:

The instant appeal filed by the assessee is directed against the order dated 14.11.2024 passed by the Ld.CIT(A)/NFAC, Delhi [DIN & Order No. ITBA/NFAC/S/250/2024-25/1070384247(1)], arising out of the order dated 28.09.2021 passed by the National Faceless Assessment Centre, under Section 144B of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’) for Assessment Year 2019-20.

2. At the time of hearing of the matter Learned counsel appearing for the assessee submitted before us that before the Ld. First Appellate Authority certain documents relating to the issue involved in the application under Section 12A of the Act could not be placed as those documents could be gathered by the assessee only after the disposal of the appeal by the Ld. CIT(A); the same have been filed before us. It was further submitted by him that the assessee could not appear before the Ld. First Appellate Authorities as notices were not issued to the e-mail ID of the assessee's counsel, rather issued to the e-mail mentioned in Form No. 35 filed before the Ld. First Appellate Authority. In fact it was submitted by him that such e-mail ID was mentioned in Form 35 placed before the CIT(A). In respect of the ex parte order passed by the Ld. AO it was further submitted by the Ld. Counsel that again the e-mail ID provided to the AO was not the correct one and notice was served to the said e-mail being an employee of the assessee's firm and hence the assessee could not be represented before the Ld. AO As well. Under these facts and circumstances of the mater it was prayed before the Bench for admission of the additional documents and further to be heard by the authorities below for disposal of the application under Section 12AA of the Act in its proper perspective.

3. Upon going through the order passed by the Ld. CIT(A) surprisingly it is found that the e-mail ID upon which notices were served was rohitnagpalca@gmail.com as claimed to have been correct e-mail as per the Ld.

Counsel for the assessee. Therefore, the facts as placed that notices having been not served to the correct e-mail ID address of the assessee, therefore, failed to represent before the said Authority is found to be not correct. It is made clear that this Bench is not appreciating such misleading statement from the Bar. Rather, under these facts and circumstances of the matter, it is found to be a fit case for imposing costs for taking such frivolous stand for additional evidences to be admitted and remit the matter to the file of the authorities below. However, keeping in view the issue involved in the matter, particularly the objects of the Society reflecting from the certificate of Registration of Society issued by Department of Industries & Commerce, Haryana and the Memorandum of Association of the Society, the Byelaws of the Society, this Bench finds it fit and proper to grant a further opportunity of being heard to the assessee by the Ld. CIT(A). In that view of the matter the additional evidences so placed by the Ld. Counsel for the assessee are also admitted.

Under these circumstances of the matter the appeal is disposed of by remitting the issue to the Ld. CIT(A) to decide the same on merits in accordance with law, upon granting an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. It is also made clear that in the event the assessee

does not cooperate with the Ld. CIT(A) the said authority will be at liberty to pass orders strictly in accordance with law. Ordered accordingly.

4. In the result, assessee's appeal is allowed for statistical purposes.

Order pronounced in open court on 21.04.2025.

Sd/-

(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI