

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

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

**ITA No. 28/DDN/2024
निर्धारणवर्ष/Assessment Year: 2017-18**

Shri Naveen Kumar Gupta, D-6, Arihant Vihar, P.O. Gurukul Kangri, Vishnu Garden, Hardwar, Uttarakhand.	<u>बनाम</u> Vs.	ACIT, Assistant Commissioner of Income Tax, Circle-1(3)(1), Hardwar, Uttarakhand.
PAN No.AHVPG7849R		
अपीलार्थी Appellant		प्रत्यर्थी/ Respondent

Assessee by	Shri Tarandeep Singh, Adv.
Revenue by	Shri A.s. Rana, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	06.05.2025
उद्घोषणाकीतारीख/Pronouncement on	06.05.2025

आदेश /ORDER

PER C.N. PRASAD, J.M.

This appeal is filed by the assessee against the order of the Ld. CIT(Appeals)-NFAC, Delhi dated 09.01.2024 for the AY 2017-18 in passing the *ex parte* order and sustaining the additions made in the assessment order passed u/s 143(3) of the Act.

2. Ld. Counsel for the assessee referring to the order of the Ld. CIT(Appeals) submitted that the appeal was dismissed for non

prosecution by the assessee and without rendering any decision on merits.

2.1 Ld. Counsel further submitted that the assessee did not receive the notices for the reason that there was change in e-mail address. Ld. Counsel for the assessee therefore submitted that in the interest of justice the matter may be restored to the file of the Ld. CIT(Appeals) for deciding issues afresh.

3. On hearing both the parties and perusing the order of the Ld. CIT(A), we observed that the appeal of the assessee was dismissed by the Ld.CIT(Appeals) for non prosecution by the assessee. It is observed that the appeal was dismissed without going into the merits of the addition made by the Assessing Officer. Therefore, in the interest of justice, the matter is restored to the file of the Ld. CIT(Appeals) for adjudicating the issues afresh after providing adequate opportunity of being heard to the assessee. The assessee is directed to provide the correct e-mail address and the address for service of notice and cooperate with the appeal proceedings before the Ld.CIT(Appeals). With these observations this appeal is restored to the file of the Ld. CIT(Appeals).

4. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 06/05/2025

Sd/-
(AVDHESH KUMAR MISHRA)
ACCOUNTANT MEMBER

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

Dated: 06.05.2025

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

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI