



**IN THE INCOME TAX APPELLATE TRIBUNAL,
RANCHI BENCH, RANCHI**

**BEFORES/SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER**

ITA No.353/RAN/2024

Assessment Year: 2012-13

Gurinder Kaur, Flat No.6D, Sharda Apartment, Shivajee Park, Itki Road, Hehal, Ranchi	Vs.	ITO, Ward 1(3), Ranchi
PAN/GIR No.AHPPK 3653 B		
(Appellant)	..	(Respondent)

Assessee by : Shri Mahesh Kumar Mishra, AR
Revenue by : Shri Khubchand T Pandya, Sr DR

Date of Hearing : 11/06/2025
Date of Pronouncement :11/06/2025

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A)-NFAC, Delhi dated 2.7.2024 in Appeal No. CIT(A), Ranchi/10686/2019-2020 for the assessment year 2012-13.

2. Shri Khubchand T Pandya, Id Sr DR appeared for the revenue and Shri Mahesh Kumar Mishra, Id AR appeared for the assessee.
3. It was submitted by Id AR that the Id CIT(A) passed the order without affording reasonable opportunity of hearing to the assessee. It was also the

submission that the notices of hearing were sent by the Id CIT(A) in the wrong email address Ramesh_mishra15@yahoo.co instead of taxwakil70@gmail.com for which, the notices were not served upon the assessee to represent her case. The correct email address was mentioned in Form No.35. He submitted that the matter be remanded back to the file of the Id CIT(A) and the assessee will cooperate in the set aside proceedings. Ld Sr DR did not object to the request of the assessee.

4. We have considered the rival submissions. It is noticed that the email address given by the assessee in Form No.35 was tawakil70@gmail.com whereas the notices were sent in other address, for which, the notices could not be served upon the assessee resulting in non-appearance before the Id CIT(A). In view of this, in the interest of justice, the order of the Id CIT(A) is set aside and restored back to his file for fresh adjudication after affording adequate opportunity of hearing to the assessee. It is also directed that the Id CIT(A) to send the notices at the correct address given by the assessee in Form No.35.

5. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 11/06/2025.

Sd/-
(RATNESH NANDAN SAHAY)
ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Ranchi; Dated 11/06/2025
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Gurinder Kaur, Flat No.6D,
Sharda Apartment, Shivajee Park, Itki
Road, Hehal, Ranchi
2. The respondent: ITO, Ward 1(3), Ranchi
3. The CIT(A) NFAC, Delhi
4. Pr.CIT,Ranchi
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Ranchi