

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.2974/दिल्ली/2025 (नि.व. 2014-15)  
ITA No.2974/DEL/2025 (A.Y.2014-15)

Shaloo & S. Buildcon (P) Ltd.,

D-89, Naraina Vihar, New Delhi 110028

..... अपीलार्थी/Appellant

PAN: AANCS-8344-R

बनाम Vs.

Income Tax Officer, Ward-23(1), CR Building,

I.P Estate, New Delhi 110002

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/Appellant by : Shri Subhash Singhal, Chartered Accountant

प्रतिवादीद्वारा/Respondent by : Ms. Sudha Gupta, Sr.DR

सुनवाई की तिथि/ Date of hearing : 30/07/2025

घोषणा की तिथि/ Date of pronouncement: : 30/07/2025

आदेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [in short 'the CIT(A)] dated 21.04.2025, for Assessment Year 2014-15.

2. Shri Subhash Singhal, appearing on behalf of the assessee submits that the CIT(A) has erred in restoring the matter back to the Assessing Officer (AO). He further submitted that the assessee could not make submissions before the Assessing Officer as the notices sent by the assessee through email were never served on the assessee. The only notice received by the assessee was dated 17.03.2022 which was sent by the AO through Postal Department. In response to the said notice the assessee filed return of income. The return of income filed in

response to the notice u/s. 148 of the Income Tax Act, 1961(hereinafter referred to as 'the Act') was rejected by the Assessing Officer as the same was filed belatedly. The reason for delay in filing of return was explained before the AO, i.e. non receipt of earlier notices. The Id. AR prayed that the AO be directed to consider return of income filed by the assessee and make assessment thereon.

3. Per contra, Ms. Sudha Gupta representing the department prayed for dismissing appeal of the assessee. The Id. DR submitted that once the CIT(A) has restored the matter back to the AO for fresh assessment, the assessee should not have any further grievance.

4. Both sides heard, orders of the authorities below examined. A perusal of the assessment order reveals that the same has been passed by the Assessing Officer u/s. 147 of the Act. The contention of the assessee is that the notices were sent on wrong email id, hence, the notice issued u/s. 148 of the Act and subsequent notices issued u/s. 142(1) of the Act were never served on the assessee. The solitary show cause notice dated 17.03.2022 was served on the assessee through post. The assessee respond to the said notice and filed return of income immediately on 23.03.2022. The AO refused to take cognizance of said return of income as the same was filed beyond time as specified in notice u/s. 148 of the Act. The CIT(A) after considering entire facts has set aside the assessment order and restored the matter back to the Assessing Officer for making fresh assessment. I find no infirmity in the impugned order, since the assessee did not get fair opportunity to make submissions before the AO in absence of service of notice, the CIT(A) has rightly referred the case back to the Assessing Officer for making fresh assessment.

5. In the result, impugned order is upheld and matter is restored to the AO for fresh assessment on the return of income filed by the assessee, in accordance with law and principles of natural justice.

Order pronounced in the open court on Wednesday the 30<sup>th</sup> day of July, 2025.

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 11/08/2025

NV/-

**प्रतिलिपि अग्रेषितCopy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar) ITAT, DELHI