

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'SMC': NEW DELHI)
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT
ITA No:- 5510/Del/2025
(Assessment Year- 2014-15)**

Ajay Mittal, 69, New Anaj Mandi, Rewari-123401.	Vs.	Income Tax Officer, Ward-2, Rewari.
PAN No: AEKPM5037K		
APPELLANT		RESPONDENT

Assessee by : None
Revenue by : Shri Manoj Kumar, Sr. DR

Date of Hearing : 27.10.2025
Date of Pronouncement : 27.10.2025

ORDER

PER MAHAVIR SINGH, VP:

This appeal by the Assessee is arising out of the order of National Faceless Appeal Centre (NFAC), [hereinafter referred to as "Ld. CIT(A)"], Delhi, in appeal no. NFAC/2013-14/10111613 vide order dated 23.10.2024. Assessment was framed by Income Tax Department, National Faceless Assessment Centre (hereinafter referred to as the 'AO'), for the Assessment Year 2014-15 under Section 147 r.w.s. 144 r.w.s 144B of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') vide his order dated 24.03.2022.

2. During the course of hearing, none appeared on behalf of the assessee, nor was any application for adjournment placed on record.

2. The assessee has raised the ground regarding the violation of principles of natural justice, and stating that the notices were sent to different email IDs than assessee's email ID. This issue is mentioned in ground no. 2, which reads as under:

“ On the facts and circumstances of the case, ld. CIT(A) has erred both on facts and in law in confirming the order of Ld. AO without giving proper opportunity of being heard to the appellant. The appellant in Form 35 gave the mail id for sending notices as ajay.nrpl@gmail.com whereas the notices fixing the appeal proceedings were sent on the email id nsaini. 1976@yahoo.co.in, which belongs to old counsel and as such the appellant never came to know about the notices issued by the Ld. CIT(A)

3. It is further noticed that the assessment proceeding was started on 10.02.2022 by issuing notice u/s 142(1) of the Act, fixing the date of hearing on 14.02.2022. the assessee has raised objection vide letter dated 02.03.2022, which was disposed of by the office of the AO on 17.03.2022, but no opportunity of being heard was provided, subsequently the assessment was framed on 24.03.2022 without fixing the date of hearing.

4. Similarly, the Ld. CIT(A) has not adjudicated the issue on merits and has dismissed the assessee's appeal simpliciter for non-prosecution. Since the Ld. CIT(A) has dismissed the appeal simpliciter for non- prosecution without adjudicating the issues on merits, I set aside the orders of the lower authorities, i.e. the order of Ld. CIT(A) as well as the Order of AO, and restore the matter to the file of the AO, who will take up the case and adjudicate all the issues concerning in this appeal afresh, after affording due opportunity of being heard to the assessee.

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

Order pronounced in the Open Court on 27.10.2025

**Sd/-
(MAHAVIR SINGH)
VICE PRESIDENT**

Dated: 31/10/2025

Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI