

**IN THE INCOME TAX APPELLATE TRIBUNAL
DEHRADUN “DB” BENCH: DEHRADUN**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.243/DDN/2025
[Assessment Year : 2018-19]**

Preet Pal Singh 191,Rishikesh Road, Doiwala, Dehradun, Uttarakhand PAN-AQAPS0643K	vs	ITO Ward-1(1)(2) Dehradun
APPELLANT		RESPONDENT
Appellant by	Shri Rajiv Sahni, CA	
Respondent by	Ms. Poonam Sharma, CIT DR	
Date of Hearing	10.03.2026	
Date of Pronouncement	12.03.2026	

ORDER

PER MANISH AGARWAL, AM :

The present appeal is filed by assessee against the order dated 21.11.2025 by Ld. Commissioner of Income Tax (A), NFAC, Delhi [“Ld.CIT(A)”] passed u/s 250 of the Income Tax Act, 1961 [“the Act”] arising out of assessment order dated 12.12.2022 passed u/s 144 r.w.s 144B of the Act pertaining to Assessment Year 2021-22.

2. At the outset, it is seen that the appeal of the assessee is dismissed by the Ld. CIT(A) for non-prosecution. Before us, the Ld. AR submitted that the Ld. CIT(A) has issued notices on wrong Email address and since the assessee was not aware about the notices, therefore, the compliance could not be made either before the AO or

before the CIT(A). He thus, prayed that the matter may be sent back to the file of the AO for fresh adjudication.

3. Per contra, the Ld. CIT DR has not objected to the request of the assessee.

4. After considering the arguments, we find that in the instant case, notices sent by the AO were on incorrect Email address, therefore, due compliance could not be made before the lower authorities. Under these circumstances, as a principle of the natural justice, one more opportunity is given to the assessee and the matter is restored to the file of the AO with direction to pass the order *denovo* afresh after providing reasonable opportunity of being heard to the assessee. The assessee is also directed to participate in proceedings before the AO and file all the requisite details. With these directions, all the grounds of appeal are allowed for statistical purposes.

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

Order pronounced in the open Court on 12.03.2026.

Sd/-

**(MAHAVIR SINGH)
VICE PRESIDENT**

Date- 12.03.2026

Amit Kumar, Sr.P.S

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Copy forwarded to:

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

Sr.P.S/ASSISTANT REGISTRAR
ITAT, NEW DELHI
(Dehradun Circuit Bench, Dehradun)