

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**DIVISION BENCH, 'B' CHANDIGARH**

**BEFORE SHRI LALIET KUMAR, JUDICIAL MEMBER AND  
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

आयकर अपील सं./ ITA Nos.1201 to 1205 & 1208/CHD/2025  
निर्धारण वर्ष / A.Y. : 2011-12 to 2013-14 &  
2015-16 to 2017-018

Shri Nitin Goel, C/o V V Bhalla & Company, SCF-39, Rishi Nagar, Main Market, Ludhiana.	Vs	The ITO, Ward 1, Jagraon.
स्थायी लेखा सं./PAN NO: ASJPG8778J		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

Assessee by : Shri Pankaj Bhalla, CA  
Revenue by : Shri Rajat Kumar Kureel, CIT DR

Date of Hearing : 06.01.2026  
Date of Pronouncement : 06.01.2026

**HYBRID HEARING**

**O R D E R**

**PER LALIET KUMAR, JM**

The captioned appeals have been filed by the assessee against the separate orders of the 1d. Commissioner of Income Tax (Appeals) NFAC, Delhi (hereinafter referred to as the " CIT(A)"), dated 30.07.2025 for the assessment years 2011-12 to 2013-14 and 2015-16 to 2017-018 respectively.

2. As the facts, issues and circumstances in all the appeals are identical, therefore, all the appeals were heard together and are being disposed of by a common order for the sake of convenience. To dispose of the appeals, the facts are being taken from ITA No. 1201/CHD/2025.

**ITA No. 1201/CHD/2025 ( A.Y. 2011-12)**

3. The present appeal is being filed by the assessee on various grounds mentioned in the Memo of Appeal filed.

4. At the outset, the 1d. AR has drawn our attention to paragraph No. 5.4 and 5.5 of the 1d.CIT (Appeals)'s order wherein the 1d.CIT (Appeals) has decided the appeal ex-parte without adjudicating the appeal on merit. It was submitted by the assessee that the notices sent by the 1d. authorities were on the e-mail Id of the earlier counsel and for that purpose, he has drawn our attention to Form 35 where e-mail Id has been mentioned as "NKA\_63@YAHOO.COM" whereas the e-mail Id of the assessee is different than the notices sent by the authorities. It was submitted that the matter is required to be remanded back to the file of the 1d.CIT (Appeals) for fresh adjudication.

5. Per contra, the 1d. DR had submitted that the assessee should not get the premium for failure to appear before the lower authority

and therefore, he opposed the remitting of the matter to the file of the lower authorities.

6. We have heard the rival contentions of the parties and perused the material available on record. Before we go to the contention of the assessee that the notices were sent at wrong e-mail Id, it is necessary to look into the provision of the Act, particularly Section 250 which mandates the 1d.CIT (Appeals) to decide the appeal in writing and to state the point of determination and decision thereon and the reasons for the decision. If we look into the order impugned before us, it is abundantly clear that the 1d.CIT (Appeals) has not dwelled upon any of the grounds raised before it nor has even mentioned the reasons for dismissing the appeal of the assessee and the 1d.CIT (Appeals) has merely dismissed the appeal of the assessee without determining the points and issues on account of non appearance of the 1d. assessee in the appellate proceedings. In our view, abovesaid approach of the 1d.CIT (Appeals) is contrary to the Act and therefore, we cannot countenance the same.

7. Having noticing that the approach of the 1d.CIT (Appeals) is contrary to law, now we deal with the other contention of the assessee that the 1d.CIT (Appeals) has decided the appeal without ensuring that the assessee should be served upon the address

given in the Form 35-A of the Act. The paragraph 5.1 of the order clearly shows that the notices were served on the assessee on various dates mentioned in paragraph 5.1, however, the 1d. DR had failed to support after having reference to the order of the CIT (Appeals) that the notices were sent at the correct e-mail Id mentioned in Form 35-A so as to sacrosanct the purpose for providing the e-mail Id in Form 35-A to ensure in our view i.e. to ensure the revenue authorities to sent at the appropriate e-mail Id given by the assessee. In the present case, the notices were sent at the e-mail Id of the previous counsel and not at the e-mail Id given in form 35-A, we are of the considered opinion that procedure followed by the 1d.CIT (Appeals) for completing the service was not in accordance with Form 35-A and the Rules made under Section 282 of the Act. For that reason also, we do not find the order passed by the 1d.CIT (Appeals) sustainable. In the light of the above, order passed by the 1d.CIT (Appeals) is set aside and the appeal is remanded back to the file of the 1d.CIT (Appeals) for adjudicating afresh.

8. In the result, appeal in ITA No. 1201/CHD/2025 is allowed for statistical purposes.

9. Since the facts and circumstances in the other five appeals stand on identical footing to those considered in ITA No. 1201/CHD

/2025, therefore, our decision in the said appeal applies mutatis mutandis to other five appeals also.

10. In the result, all the appeals are allowed for statistical purposes.

Order pronounced on 06<sup>th</sup> January, 2026.

**Sd/-**

**(KRINWANT SAHAY)  
ACCOUNTANT MEMBER**

**(LALIET KUMAR)  
JUDICIAL MEMBER**

“Poonam”

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चंडीगढ़/ DR, ITAT, CHANDIGARH
5. गार्ड फाईल/ Guard File

सहायक पंजीकार/ Assistant Registrar