

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : SMC-I : NEW DELHI

BEFORE SHRI R.S. SYAL, ACCOUNTANT MEMBER

ITA No.3499/Del/2016

Assessment Year : 2009-10

Apoorva Joshi,  
B-107, Sector-63,  
Noida.

Vs. ITO,  
Ward-1(1),  
Noida.

PAN: AFXPJ2142Q

(Appellant)

(Respondent)

Assessee By : Shri T.R. Talwar, Advocate  
Department By : Shri N.K. Bawal, Sr. DR

Date of Hearing : 17.10.2016  
Date of Pronouncement : 17.10.2016

ORDER

This appeal filed by the assessee is directed against the order passed by the CIT(A) on 29.2.2016 in relation to the assessment year 2009-10.

2. The first ground of the assessee's appeal is against the passing of *ex parte* order by the ld. CIT(A), after rejecting the request for adjournment.

3. Briefly stated, the facts of the case are that a penalty of Rs.3,41,947/- was imposed by the AO. The assessee filed adjournment application

before the Id.CIT(A) which was turned down and, eventually, the penalty order was confirmed *ex parte*.

4. I have heard the rival submissions and perused the relevant material on record. In view of the fact that the Id. CIT(A) has confirmed the penalty by means of an *ex parte* order rejecting the assessee's first application for adjournment, I am of the considered opinion that the ends of justice would meet adequately if the impugned order is set aside and the matter is restored to the file of Id. CIT(A). I order accordingly and direct him to decide the appeal afresh as per law, after allowing a reasonable opportunity of being heard to the assessee.

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

The order pronounced in the open court on 17.10.2016.

Sd/-

[R.S. SYAL]  
ACCOUNTANT MEMBER

Dated, 17<sup>th</sup> October, 2016.

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT (A)
5. DR, ITAT

AR, ITAT, NEW DELHI.