

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : SMC-1 : NEW DELHI

BEFORE SHRI R.S. SYAL, ACCOUNTANT MEMBER

ITA No.5046 to 5052/Del/2016

Assessment Years : 2010-11, 2010-11, 2011-12, 2011-12,  
2011-12, 2012-13 & 2012-13

Subhash Chander Gulati,  
C-14, Ajay Enclave,  
Subhash Nagar,  
New Delhi.

Vs. ITO,  
Ward-45(4),  
New Delhi.

PAN: AAQPG1397J

(Appellant)

(Respondent)

Assessee By : None  
Department By : Shri F.R. Meena, Sr. DR

Date of Hearing : 22.11.2016  
Date of Pronouncement : 22.11.2016

**ORDER**

These appeals by the assessee relating to the assessment years 2010-11, 2011-12 & 2012-13 arise out of the separate *ex-parte* orders passed by the CIT (Appeals) on 21.07.2016 confirming assessments and

penalties imposed u/ss 271(1)(b) and 271(1)(c) of the Income-tax Act, 1961 (hereinafter also called 'the Act').

2. I have heard the ld. DR and perused the relevant material on record. There is no appearance from the side of the assessee despite notice. I am, therefore, proceeding to dispose of these appeals *ex parte qua* the assessee.

3. Having gone through the relevant material on record, it is observed that in these cases, the assessment orders u/s 144 of the Act and penalty orders u/s 271(1)(c) & 271(1)(b) of the Act were passed *ex parte*. The assessee remained absent before the ld. CIT(A) as well and the ld. first appellate authority summarily dismissed the assessee's appeals without assigning any detailed reasons. In the given facts and circumstances of the case, I am satisfied that the assessee has not been given a fair opportunity to put across his point of view before the authorities below. I, therefore, set aside the impugned orders and remit the matter to the file of the AO with a direction to make the assessments/pass the penalty

orders afresh as per law, after allowing an adequate opportunity of hearing to the assessee.

4. In the result, the appeals are allowed for statistical purposes.

The order pronounced in the open court on 22.11.2016.

Sd/-

[R.S. SYAL]  
ACCOUNTANT MEMBER

Dated, 22.11.2016.

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Copy forwarded to:

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

AR, ITAT, NEW DELHI.