

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", NEW DELHI
BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER**

**ITA No.755/Del/2018
Assessment Year : 2010-11**

Nidhi Bajpai, Pradeep & Co., 7, Navyug Market, Ghaziabad, Uttar Pradesh.	Vs.	ITO, Ward- 2(3), Noida.
PAN : AFIPB1426Q		
(Appellant)		(Respondent)

Assessee by : None
Department by : Shri Atiq Ahmed, Sr. DR
Date of hearing : 02-08-2018
Date of pronouncement : 03-08-2018

ORDER

PER R. K. PANDA, AM :

This appeal filed by the assessee is directed against the order dated 29.09.2017 of CIT(A)- I, Noida relating to assessment year 2010-11.

2. Levy of penalty of Rs.1,29,000/- u/s 271(1)(c) of the I.T. Act, 1961 by the Assessing Officer and confirmed by the ld. CIT(A) is the only issue raised by the assessee in the grounds of appeal.

3. None appeared on behalf of the assessee at the time of hearing. Therefore, this appeal is being decided on the basis of material available on record and after hearing the ld. DR.

4. A perusal of the order of the ld. CIT(A) shows that there was non-appearance before the ld. CIT(A) for which he has passed the *ex-parte* order confirming the penalty levied by the Assessing Officer u/s 271(1)(c) on account

of addition made u/s 68 in respect of the unexplained cash deposit in the bank account. Considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore this issue to the file of the Id. CIT(A) with a direction to grant one more opportunity to the assessee to substantiate her case. The assessee is also hereby directed to appear before the Id. CIT(A) without seeking adjournment under any pretext failing which, the Id. CIT(A) is at liberty to pass appropriate order as per law. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

Order pronounced in the open Court on this 03rd August, 2018.

Sd/-
(R. K. PANDA)
ACCOUNTANT MEMBER

Dated: 03-08-2018.

Sujeet

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The DR, I.T.A.T., New Delhi

By Order

//True Copy//

Assistant Registrar
ITAT, New Delhi