

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

**श्री संजय गर्ग, न्यायिक सदस्य एवं श्रीमती अन्नपूर्णा गुप्ता, लेखा सदस्य**  
**BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER AND**  
**Ms. ANNAPURNA GUPTA, ACCOUNTANT MEMBER**

**आयकर अपील सं./ ITA No. 828/CHD/2018**

निर्धारण वर्ष / Assessment Year : 2007-08

Sh. Ravinder Pal Sidhu, House No. 549, Sector 10, Chandigarh	Vs. बनाम	The DCIT, Central Circle 1, Chandigarh
स्थायी लेखा सं./PAN NO: ALZPS8914P		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Sh. Neeraj Arora, CA

राजस्व की ओर से/ Revenue by : Smt. Geetinder Maan, Sr. DR

सुनवाई की तारीख/Date of Hearing : 11.12.2018

उदघोषणा की तारीख/Date of Pronouncement : 11.12.2018

**आदेश/Order**

**Per Sanjay Garg, Judicial Member:**

The present appeal has been preferred by the assessee against the order dated 26.3.2018 of the Commissioner of Income Tax(Appeals)-3, Gurgaon [hereinafter referred to as 'CIT(A)'] agitating the conformation of penalty levied u/s 271(1)(c) of the Act..

2. At the outset, Ld. Counsel for the assessee has invited our attention to the impugned order of CIT(A) and has submitted that the impugned order of the CIT(A) is an ex-parte order. The Ld. counsel has further submitted that during the pendency of the appeal before the CIT(A), the assessee was in jail with regard to some criminal case and, hence, could

not appear before him. He, therefore, has submitted that the assessee may be given a reasonable opportunity of being heard in the matter.

3. The Ld. DR, on the other hand, has relied on the findings of the lower authorities.

4. Considering the rival submissions of both the parties, we are of the view that since the assessee could not appear before the CIT(A) because of his incapacity to do so, hence, the interest of justice will be well served, if the assessee is given an opportunity to present his case before the CIT(A). In view of this, the order of the CIT(A) is hereby set-aside and the matter is restored to the file of the CIT(A) for decision afresh.

The appeal of the assessee is treated as allowed for statistical purposes.

Order dictated and pronounced in the Open Court immediately on completion of hearing.

Sd/-  
(अन्नपूर्णा गुप्ता / ANNAPURNA GUPTA)  
लेखा सदस्य/ Accountant Member

Sd/-  
(संजय गर्ग / SANJAY GARG)  
न्यायिक सदस्य/ Judicial Member

**Dated : 11.12. 2018**

“आर.के.”

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar