

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AMRITSAR 'SMC' BENCH, AMRITSAR**

**Before Sh. N. S. Saini, Accountant Member**

**ITA No. 717/Asr./2017 : Asstt. Year : 2008-09**

Harpreet Singh Sidhu, Dreamland Destination overseas Educational Consultants, 004 Upper Basement, Arora Prime Tower, G. T. Road, Jalandhar	Vs	Income Tax Officer, Ward-II(1), Jalandhar
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. BCPPS6819D</b>		

**Assessee by : Shri. J. S. Bhasin, Adv.  
Revenue by : Sh. Charan Dass, DR**

**Date of Hearing : 17.05.2019**

**Date of Pronouncement : 21.05.2019**

**ORDER**

This is an appeal filed by the assessee against the order of Commissioner of Income Tax (Appeals), Jalandhar dated 03.07.2012.

2. The appeal filed by the assessee is delayed by 1911 days. The assessee filed a condonation petition alongwith an affidavit explaining the reason for delay of 1911 days in filing appeal to the Tribunal.

3. The Ld. Authorized Representative submitted that the said reasons were beyond the control of the assessee.

4. The Ld. Departmental Representative objected to the condonation of the delay.

5. Considering the reason explained in the petition and accompanied affidavit, I find that the delay was not caused by any malafide or gross negligence. The reason is found to be

bonafide and therefore, the delay is condoned and the appeal was heard.

6. On the merits of the case, I find that in the instant case, penalty u/s 271(1)(c) of the Act was levied for Rs.13,53,313/-. The assessee due to non-receipt of notice could not be present before the Commissioner of Income Tax(Appeals) and therefore, the orders were passed *ex-parte* qua the assessee. The Ld. Authorized Representative of the assessee submitted that the appeal against the order passed u/s 143(3) of the Act for the impugned assessment year for which penalty has been levied is pending in appeal before the Commissioner of Income Tax(Appeals). Therefore, I am of the considered view that this appeal should be restored back to the file of the Commissioner of Income Tax(Appeals) for adjudicating the same afresh after adjudicating the quantum appeal of the assessee. I order accordingly.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

(Order Pronounced in the Court on 21<sup>st</sup> day of May 2019 at Amritsar)

Sd/-  
**(N. S. Saini)**  
**Accountant Member**

**Dated: 21/05/2019**

\*Subodh\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**