

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC": DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.1150/Del./2019
Assessment Year 2014-15

Satish Kumar Gautam 302, Triveni Complex, E-10/12, Jawahar Park, Luxmi Nagar, Delhi. ABZPG2191C	vs.	Income Tax Officer, Ward 3(3), Noida.
(Appellant)		(Respondent)

For Assessee :	None
For Revenue :	Shri S.L. Anuragi, Sr. DR

Date of Hearing :	16.07.2019
Date of Pronouncement :	16.07.2019

ORDER

This appeal by assessee has been directed against the order of Ld. CIT(Appeals)-1, Noida dated 31.08.2018 for AY 2014-15, challenging the levy of penalty u/s 271(1)(c) of the I.T. Act.

2. The Ld. CIT(A) noted that assessee has challenged the levy of penalty, however, copy of the demand notice and

challan of fees deposited for admission of appeal is not available on record. Initially notice of hearing was served upon assessee on which, Counsel of assessee took adjournment. Thereafter, all the notices were sent to the assessee at Shop No. 11, Block J, Sector 12, Noida which returned un-served. The Ld. CIT(A) in view of the above, found that appeal of assessee is not maintainable, same is accordingly dismissed.

3. I have heard Ld. DR and perused the impugned order. The Ld. CIT(A) has mentioned in the impugned order that notices have been sent to assessee at Shop No. 11, Block-J Market, Sector-12, Noida. However, the AO in the assessment order has mentioned the address of assessee as "Shop No. 11, Block-Z Market, Sector-12, Noida" which address is also mentioned on the top of the appellate order. It, therefore, appears that notices have been sent by the Ld. CIT(A) at wrong address. No reasons for decision have also been mentioned in the appellate order. Thus, appellate order is volatile principle

of nature justice. According to section 250(6) of the Act, Ld. CIT(A) is required to mention point for determination and reasons for decision in the appellate order, even if, assessee did not appear before him to prosecute the appeal. The Ld. CIT(A), therefore, passed this order in violation of section 250(6) of the Act. The order of Ld. CIT(A), thus, cannot be sustained in law.

4. I, accordingly, set aside the appellate order and restore the appeal of assessee to the file of CIT(A) with direction to re-decide the appeal of assessee strictly on merits giving reasons for decision in the appellate order. Ld. CIT(A) shall give reasonable, sufficient opportunity of being heard to the assessee.

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

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Dated 16.07.2019

*Kavita Arora

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches : Delhi.

Date of dictation	16.07.2019
Date on which the typed draft is placed before the dictating Member	16.07.2019
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	16.07.2019
Date on which the fair order is placed before the Dictating Member for pronouncement	16.07.2019
Date on which the fair order comes back to the Sr. PS/PS	16.07.2019
Date on which the final order is uploaded on the website of ITAT	16.07.2019
Date on which the file goes to the Bench Clerk	16.07.2019
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	