

आयकर अपीलीय अधिकरण दिल्ली न्यायपीठ "बी" दिल्ली में

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'B': NEW DELHI)**

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री आर.के. पांडा, लेखा सदस्य के समक्ष

**BEFORE MS. SUSHMA CHOWLA, JUDICIAL MEMBER
&
SHRI R.K. PANDA, ACCOUNTANT MEMBER**

**आयकर अपील स० / ITA No:- 4673/Del/2017
निर्धारण वर्ष / Assessment Year: 2008-09**

M/s Deepak Motors,
Road No. 56, Surya Nagar,
Opp. Vivek Vihar, Delhi-95
PAN-AADFD1563G

.....अपीलार्थी / Appellant

vs

ITO, Ward-1(2)
Ghaziabad

.....प्रत्यर्थी / Respondent

**आयकर अपील स० / ITA No:- 4629/Del/2017
निर्धारण वर्ष / Assessment Year: 2011-12**

M/s Deepak Motors,
Road No. 56, Surya Nagar,
Opp. Vivek Vihar, Delhi-95
PAN-AADFD1563G

.....अपीलार्थी / Appellant

vs

DCIT, Circle-1
Ghaziabad

.....प्रत्यर्थी / Respondent

अपीलार्थी की ओर स०/ Appellant by :Sh. P.C. Yadav, Adv

प्रत्यर्थी की ओर स०/ Respondent by :Ms. Ashima Neb, Sr. DR

सुनवाई की तारीख / 25.11.2019/
Date of Hearing : 26.11.2019

घोषणा की तारीख /
Date of Pronouncement: 29.11.2019

आदेश / ORDER

PER SUSHMA CHOWLA, JM:

The present appeals filed by assessee are against respective orders of CIT(A)-Ghaziabad, dated 24.05.2017 relating to assessment years 2008-09 and 2011-12, against the penalty levied under section 271(1)(c) of the Income-tax Act, 1961 (in short 'the Act').

2. It is pointed out that the present appeal is filed against the penalty levied under section 271(1)(c) of the Act. We find that the present appeals of the assessee have been decided *ex parte* by the CIT(A). Assessee is aggrieved by the said *ex parte* order passed against it. Following the principles of natural justice, we deem it fit to restore this issue back to the file of CIT(A) who shall decide the levy of penalty under section 271(1)(c) of the Act after affording reasonable opportunity to the assessee. Both the appeals are thus allowed.

3. In the result, the appeals filed by the assessee are allowed.

Order pronounced in the open court on 29th day of November, 2019.

Sd/-

(R.K. PANDA)

लेखा सदस्य/ACCOUNTANT MEMBER

दिल्ली / दिनांक Dated : 29th November, 2019

SH

Sd/-

(SUSHMA CHOWLA)

न्यायिक सदस्य/JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. मुख्य आयकर आयुक्त / The Pr. CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक रजिस्ट्रार, आयकर अपीलीय अधिकरण ,दिल्ली
Assistant Registrar, ITAT, Delhi