

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI 'SMC' BENCH, NEW DELHI**

BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

ITA No. 2426/DEL/2019
[Assessment Year: 2014-15]

ABHISHEK GOEL,
X-BLOCK, H.NO. 131,
STREET NO. 12, BRHAMPURI,
DELHI
(PAN: AMIPG3301L)
[Appellant]

Vs. ACIT, CIRCLE 62(1)
NEW DELHI

[RESPONDENT]

Assessee by: Shri R.K. Sharma, Advocate
Revenue by : Ms. Parul Singh, Sr. DR.

ORDER

This appeal is filed by the assessee is against the order of the Ld. Commissioner of Income Tax [Appeals-20], New Delhi dated 14.11.2018 pertaining to assessment year 2014-15 on the following ground:-

1. That the Ld. AA. CIT Appeal erred on facts and in law in sustaining the penalty u/s. 271(1)(c) to the tune of Rs. 3,66,063/-, contrary to the facts and circumstances of the case.
2. At the time of hearing Ld. Counsel for the assessee stated that Ld. CIT(A) has passed the exparte impugned order without providing sufficient opportunity to the assessee. He requested that the issues in dispute may be set aside to the Ld. CIT(A) to decide the same afresh, after giving adequate opportunity of being heard to the assessee.
3. On the contrary, Ld. DR relied upon the impugned order.

4. I have heard both the parties and perused the orders of the authorities below. I am of the view that Ld. CIT(A) has not given sufficient opportunity to the assessee, therefore, in the interest of justice I am setting aside the issues in dispute to the Ld. CIT(A) to decide the same afresh after giving adequate opportunity of being heard to the assessee.

4.1 Keeping in view of the non-cooperation of the assessee, I am directing the assessee through his counsel to appear before the Ld. CIT(A) on **27.04.2020 at 10.00 am** for hearing. There is no need to issue the notice by the Ld. CIT(A) to the assessee, since this order has already been pronounced in the open court.

5. In the result, the Appeal of the Assessee is allowed for statistical purposes.

The order pronounced on 19.02.2020.

Sd/-

[H.S. SIDHU]
JUDICIAL MEMBER

Dated:19-02-2020

SRB

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi