

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI Dr. B.R.R. KUMAR, ACCOUNTANT MEMBER**

I.T.A. No.840/DEL/2017
Assessment Year 2009-10

M/s. Amoliq Jewels Pvt. Ltd., E-358, Nirman Vihar, Delhi.	v.	ITO, Ward-2(2), New Delhi.
TAN/PAN: AUTPS 1076K		
(Appellant)		(Respondent)

Appellant by:	Shri Krishna Sampath, Adv.		
Respondent by:	Shri Amit Jain, Sr.D.R.		
Date of hearing:	10	02	2020
Date of pronouncement:	17	02	2020

ORDER

PER AMIT SHUKLA, J.M.:

The aforesaid appeal has been filed by the Assessee against the impugned order dated 30.12.2016 passed by Commissioner of Income Tax (Appeals)-III, Gurgaon in relation to the penalty proceedings u/s.271AAA for the Assessment Year 2009-10. In the grounds of appeal, the assessee has challenged the levy of penalty of Rs.1,91,271/-.

2. At the outset, ld. counsel for the assessee submitted that Ld. CIT (A) has passed an ex-parte order without deciding the issue on merits, holding that none appeared on behalf of the assessee on any of the given dates. He submitted that in all the four dates fixed for hearing before the Ld. CIT (A), assessee has duly complied with and has filed adjournment

application through speed post, as due to some unavoidable circumstances, assessee could not appear. He, therefore, requested that in the interest of substantial justice, matter can be restored back to the file of the Ld. CIT(A) to be decided afresh and in accordance with law.

3. Ld. DR does not have any objection if the matter in issue is remanded back to the file of the Ld. CIT (A).

4. In view of the aforesaid facts that Ld. CIT (A) has passed an ex-parte order without deciding the appeal on merits, therefore, in the interest of substantial justice, we are remanding the grounds raised before us back to the file of the Ld. CIT (A) to be decided afresh and in accordance with law after giving due and effective opportunity of hearing to the assessee.

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

Order pronounced in the open Court on 17th February, 2020.

Sd/-

[Dr. B.R.R. KUMAR]
ACCOUNTANT MEMBER

DATED: 17th February, 2020

PKK:

Sd/-

[AMIT SHUKLA]
JUDICIAL MEMBER