

**IN THE INCOME TAX APPELLATE TRIBUNAL GUWAHATI BENCH, “E COURT” AT KOLKATA**

(समक्ष) श्री ऐ. टी. वर्की, न्यायीक सदस्य एवं डॉ. अर्जुन लाल सैनी, लेखा सदस्य)

[Before Shri A. T. Varkey, JM &amp; Dr. A. L. Saini, AM]

**I.T.A. No. 08/Gau/2019**  
**Assessment Year: 2015-16**

Purushottam Agarwal (PAN:ABPPA9297D)	Vs.	Assistant Commissioner of Income-tax, Circle-Tinsukia
Appellant		Respondent
Date of Hearing		02.06.2020
Date of Pronouncement		05.06.2020
For the Appellant		N o n e
For the Respondent		Shri M. K. Das, Addl. CIT

**ORDER****Per Shri A.T.Varkey, JM**

This appeal preferred by the assessee is against the order of the Ld. CIT(A), Dibrugarh dated 14.11.2018 for AY 2015-16 against the confirmation of penalty imposed u/s. 271(1)(c) of the Income-tax Act, 1961 (hereinafter referred to as the “Act”).

2. None appeared on behalf of the assessee. After having heard the submissions of the Ld. DR and having gone through the material available on record, we note that though Ld. CIT(A) has given five opportunities to the assessee, since none appeared on behalf of assessee resulted in Ld. CIT(A) dismissing the appeal of the assessee ex parte. However, we note that the Ld. CIT(A) has also stated that the assessee had duly filed adjournment application on all the five occasions. Therefore, we are of the opinion that the Ld. CIT(A) ought to have given opportunity to the assessee to appear and plead his case before him or given an opportunity to file written submissions before him. Without doing so, the principles of natural justice has been violated and, therefore, we are of the opinion that the impugned order passed by the Ld. CIT(A) is not sustainable and, therefore, has to be set aside. In the light of the discussion, we are inclined to restore the appeal back to the file of Ld. CIT(A) for fresh adjudication and the assessee is directed to promptly appear/file

written submission along with relevant documents in case assessee/AR prefers not to appear personally and the Ld. CIT(A) to decide the case in accordance to law.

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

Order is pronounced in the open court on 5th June, 2020.

Sd/-  
(Dr. A. L. Saini)  
Accountant Member

Sd/-  
(Aby. T. Varkey)  
Judicial Member

Dated :5th June, 2020

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Shri Purushottam Agarwal, Prop. M/s. Decowoods, Makum road, Tinsukia-786125
- 2 Respondent – ACIT, Circle-Tinsukia,
3. CIT(A)-Dibrugarh
4. CIT-, , Dibrugarh
5. DR, ITAT, Guwahati.

/True Copy,

By order,

Senior Pvt. Secy.