

आयकर अपीलीय अधिकरण, इन्दौर न्यायपीठ, इन्दौर**IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE****BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
AND
SHRI MANISH BORAD, ACCOUNTANT MEMBER****ITA Nos. 833 & 135/Ind/2019
Assessment Year: 2012-13**

Vipandan Sahakari Samiti Maryadit, Sarangpur (Appellant)	बनाम/ Vs.	ITO Shajapur (Revenue)
P.A. No.AAALV0434B		
Appellant by	Written Submission	
Revenue by	Shri R.P. Maurya, Sr. DR	
Date of Hearing:	10.06.2020	
Date of Pronouncement:	10.06.2020	

आदेश / O R D E R**PER KUL BHARAT, J.M:**

These appeals are preferred by the assessee against the orders of the Ld. CIT(Appeals), Ujjain, dated 25.01.2019 pertaining to assessment year 2012-13. The assessee has raised following grounds of appeal in ITANo.833/Ind/2019:

- “1.That the ld. CIT(A) has erred in passing ex-parte decision without considering the facts of the case.
2. That the ld. CIT(A) and Ld. ITO has erred in levying penalty of Rs.10000/- u/s 271(1)(B).

3. That the ld. CIT(A) as well as the ITO has not given reasonable opportunity of being heard before levying the penalty. ”

The assessee has raised following grounds of appeal in ITANo.835/Ind/2019:

*“1.That the ld. CIT(A) has erred in passing ex-parte decision without considering the facts of the case.
2. That the ld. CIT(A) and Ld. ITO has erred in levying penalty of Rs.75100/- u/s 271(1)(B).
3. That the ld. CIT(A) as well as the ITO has not given reasonable opportunity of being heard before levying the penalty.”*

2. The assessee has filed a written submission through which it has submitted that these appeals before the ld. CIT(A) were fixed on various dates and has been decided ex-parte. On some days of hearing the counsel of the assessee appeared but the appeals could not be heard. It is humbly prayed that for the cause of natural justice the matters may kindly be set aside before the Ld. CIT(A).

3. Ld. Departmental Representative (DR) opposed these submissions and supported the order of the authorities below.

4. We have heard both the parties and perused the orders of lower authorities. Considering the facts and circumstances of the case, we are of the view that since no meaningful opportunity was provided to the assessee, in the interest of justice, the assessee's matter is

liable to be reconsidered by the ld. CIT(A). Accordingly, the impugned order is set aside and the matter is restored back to the file of the ld. CIT(A). The ld. CIT(A) should decide the appeals afresh on merits in terms as indicated hereinabove after affording due opportunity of being heard to the assessee as per law and the assessee is also directed to cooperate/appear before ld. CIT(A) in this regard.

5. In result, appeals filed by the assessee are allowed for statistical purposes only.

Order was pronounced in the open court on 10.06.2020.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

Indore; दिनांक Dated : 10/06/2020

Patel/PS

Copy to: Assessee/AO/Pr. CIT/ CIT (A)/ITAT (DR)/Guard file.

By order

Assistant Registrar, Indore