

आयकर अपीलीय अधिकरण “एच” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“H” BENCH, MUMBAI

माननीय श्री पवन कुमार गदाले, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI PAVAN KUMAR GADALE, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing Through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No. 6006/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2014-15)

Kale Entertainment & Resorts Private Limited 8, Nandadeep, Kailashpuri Upper Govind Nagar Malad (E), Mumbai-400 097	बनाम/ Vs.	ITO -12(3)(2) 1 st Floor Aaykar Bhavan M.K. Road Mumbai-400 020.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AACCK-6915-H		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Shri Gurbinder Singh-Ld.DR

सुनवाई की तारीख/ Date of Hearing	:	09/03/2021
घोषणा की तारीख / Date of Pronouncement	:	09/03/2021

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by confirmation of penalty u/s 271(1)(c) for Rs.3.08 Lacs, the assessee is in further appeal before us. At the time of hearing, the assessee, vide letter dated 08/03/2021, sought adjournment. However, Ld. Sr. DR pointed out that the impugned order is an ex-parte order since the assessee failed to appear before learned first appellate authority.

2. Upon perusal of case records, we agree that the assessee remained negligent in attending the appellate proceedings. However, keeping in view the principle of natural justice, we are inclined to provide another opportunity of hearing to assessee to substantiate his case before learned first appellate authority. Accordingly, we set-aside the impugned order and restore the matter back to the file of Ld. CIT(A) for re-adjudication after providing another opportunity of hearing to the assessee. The assessee, in turn, is directed to substantiate its claim failing which Ld. CIT(A) shall be at liberty to proceed with adjudication on the basis of material on record.

3. The appeal stands allowed for statistical purpose.

Order pronounced in the open court on 09th March, 2021.

Sd/-

Sd/-

(Pavan Kumar Gadale)

(Manoj Kumar Aggarwal)

न्यायिक सदस्य / **Judicial Member**

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 09/03/2021
Sr.PS, Jaisy Varghese

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.