

**आयकर अपीलीय अधिकरण “एफ ” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“F” BENCH, MUMBAI**

**माननीय श्री पवन कुमार गडाले, 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)**

आयकरअपील सं./ I.T.A. No. 1068/Mum/2020  
**(निर्धारण वर्ष / Assessment Year: 2008-09)**

<b>Mrs. Farzana Shakil Saudagar</b> A-201/202, Quantum Park Near Korner House, Union Park, Khar(West), Mumbai-400 052	<b>बनाम/</b> <b>Vs.</b>	<b>ITO-18(3)(1)</b> R. No. 207, 2 <sup>nd</sup> floor, Piramal Chambers, Parel, Mumbai-400 012
स्थायीलेखासं . /जीआइआरसं . /PAN/GIR No. <b>BCSPS-3919-R</b>		
<b>(अपीलार्थी/ Appellant)</b>	<b>:</b>	<b>(प्रत्यर्थी / Respondent)</b>

<b>Assessee by</b>	:	None
<b>Revenue by</b>	:	Ms. Usha Gaikwad– Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	02/09/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	02/09/2021

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. During hearing, none appeared for assessee. The Ld. Sr. DR pointed out that since the assessee did not appear before Ld. CIT(A), the appeal is liable to be dismissed. In this appeal, the assessee is aggrieved by confirmation of penalty u/s 271(1)(c).
2. After going through impugned order, we concur with the submissions of Ld. Sr. DR that the assessee did not appear during appellate proceedings despite being provided with various opportunities

as tabulated in para-5 of the impugned order. However, keeping in view the principles of natural justice, we deem it fit to grant another opportunity of hearing to the assessee. Accordingly, the appeal is restored back to the file of Ld. CIT(A) for re-adjudication by way of speaking order with a direction to the assessee to substantiate his case failing which Ld. CIT(A) would be at liberty to pass fresh order on the basis of material on record.

3. The appeal stand allowed for statistical purposes.

*Order pronounced on 02<sup>nd</sup> September, 2021.*

**Sd/-**

**(Pavan Kumar Gadale)**

न्यायिक सदस्य / **Judicial Member**

मुंबई Mumbai; दिनांक Dated : 02/09/2021

*Sr.PS, Dhananjay*

**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

**Sd/-**

**(Manoj Kumar Aggarwal)**

लेखा सदस्य / **Accountant Member**

**आदेशानुसार/ BY ORDER,**

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