

आयकर अपीलीय अधिकरण "A" न्यायपीठ मुंबई में।

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, MUMBAI

श्री महावीर सिंह, उपाध्यक्ष एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।

BEFORE SRI MAHAVIR SINGH, VP AND SRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA Nos.7362 & 7363/Mum/2019

(निर्धारण वर्ष / Assessment Year 2013-14)

Mr. A G Fernandes Room No.201 Sarkar Palace CHSL S.V. Road, Amboli Andheri West Mumbai-400 058	बनाम / Vs.	The Income Tax Officer Ward 24(1)(1) Room No.703, 7 th Floor, Piramal ChamBers, Lalbaug Parel, Mumbai-400 012
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AAAPF1560C		

अपीलार्थी की ओर से / Appellant by	:	None
प्रत्यर्थी की ओर से / Respondent by	:	Sh. Mehul Jain – Ld. Sr. DR

सुनवाई की तारीख / Date of hearing:	16.11.2021
घोषणा की तारीख / Date of pronouncement :	16.11.2021

आदेश / ORDER

PER Bench:

1. During hearing of these appeals, none appeared for assessee. The Ld. Sr. DR pleaded for dismissal of the appeals by drawing our attention to the fact that the assessee failed to appear before learned first appellate authority also. In these appeals, the assessee is challenging levy of penalties u/s 271(1)(c) as well u/s 271(1)(b).

2. Though we concur with the submissions of Ld. DR that the assessee has remained negligent in attending the appellate proceedings, however, keeping in view the principle of natural



ITA No. 7362 & 7363/Mum/2019
Mr. AG Fernandes; AY 13-14

justice, we deem it fit to grant another opportunity of hearing to the assessee. Accordingly, both the orders are set-aside and the matter of penalty stand restored back to the file of learned CIT(A) for fresh adjudication by way of speaking order after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate his case failing which Ld. CIT(A) shall be at liberty to dispose-off the appeals on the basis of material on record.

3. The appeals stand allowed for statistical purposes.

Order pronounced in the open court on 16.11.2021.

Sd/-

(मनोज कुमार अग्रवाल / MANOJ KUMAR AGGARWAL)
(लेखा सदस्य / ACCOUNTANT MEMBER)

मुंबई, दिनांक/ Mumbai, Dated: 16.11.2021.

सुदीप सरकार, व.निजी सचिव / *Sudip Sarkar, Sr.PS*

Sd/-

(महावीर सिंह / MAHAVIR SINGH)
(उपाध्यक्ष / VICE PRESIDENT)

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy व. निजी सचिव/ Sr. Private Secretary
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai