

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'F': NEW DELHI**

**BEFORE SMT. DIVA SINGH, JUDICIAL MEMBER  
AND  
SHRI R.K.PANDA, ACCOUNTANT MEMBER**

**I.T.A No. 6337/Del/2018  
(ASSESSMENT YEAR: 2006-07)**

**I.T.A No. 6338/Del/2018  
(ASSESSMENT YEAR: 2007-08)**

**I.T.A No. 6340/Del/2018  
(ASSESSMENT YEAR: 2009-10)**

Sh. Vishesh Gupta C-3/28-29, Sector-15, Rohini, New Delhi PAN : AGJPG0058P	Vs	DCIT Central Circle-19, New Delhi
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant By	None
Respondent by	Shri Anil Gandhi, Sr.DR

Date of Hearing	<b>06.12.2021</b>
Date of Pronouncement	<b>07.12.2021</b>

**Hearing conducted via Webex  
ORDER**

**PER BENCH :**

These three appeals have been filed by the assessee wherein the correctness of the separate orders dated 14/12/2016 of CIT(A)-27, New Delhi pertaining to 2006-07, 2007-08 and 2009-10 Assessment Years respectively is assailing an identical grounds wherein the penalty imposed u/s 271(1)(c) has been confirmed in appeal.

2. At the outset, no one was present on behalf of the assessee. It is further seen that before the CIT(A) also the assessee remained un-represented. Various notices are stated to have been issued to the assessee as per record. In the absence of any representation, the penalty imposed by the Assessing Officer in each of the years was confirmed by the Ld. CIT(A).

3. A perusal of the grounds raised in each of the appeals, it is seen that the assessee is aggrieved by the dismissal of its appeals on the grounds of non-prosecution (ground no.1) and on the ground of ignoring written submission made available (ground nos. 7 and 8) and in the remaining grounds on the merits of the order also assailed.

4. The department was represented by Sr. DR Mr. Anil Gandhi who relied upon the orders. However, on query he fairly on a consideration of the record agreed that the matter may be remanded back for addressing the grievance of the assessee on merits.

5. We have heard the submissions and perused the material available on record. We are of the view that in the interests of substantial justice it would be appropriate to restore the issues back to the file of the Ld. CIT(A) with a direction to consider the written submissions placed on behalf of the assessee on record and pass an order after granting a reasonable opportunity to the assessee.

6. The assessee in its own interest is directed to ensure full and proper compliances before the ld. CIT(A) and not abuse the trust reposed. The Ld.

CIT(A) considering the submissions on behalf of the assessee shall thereafter pass speaking orders in accordance with law.

7. We have also seen that even otherwise the respective orders in the present appeals do not satisfy the requirements of sub-section (6) of section 250 of the Income Tax Act. Accordingly, On account of this common fact also on record the orders cannot be upheld.

8. In the result, the appeals of the assessee are allowed for statistical purposes. The said order was pronounced at the time of hearing via Webex.

Order pronounced in the Open Court on this 07 Day of December, 2021.

Sd/-

Sd/-

**(R.K.PANDA)**

**(DIVA SINGH)**

**ACCOUNTANT MEMBER**

**JUDICIAL MEMBER**

*\*Binita\**

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT concerned Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar, ITAT Delhi Benches:  
Delhi.