

आयकर अपीलिय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

(Through Virtual Court)

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.1343, 1344 & 1345/PUN/2018
निर्धारण वर्ष / Assessment Years : 2013-14, 2014-15 & 2015-16

Shri Samir Nagindas Shah,
201, Mount Blanc,
Jame Jamshed Road,
Matunga, Mumbai-400019

PAN : AAPPS8616M

.....अपीलार्थी / Appellant

बनाम / V/s.

Dy. Commissioner of Income Tax,
Central Circle – 1, Aurangabad

.....प्रत्यर्थी / Respondent

Assessee by : N O N E
Revenue by : Shri S.P. Walimbe

सुनवाई की तारीख / Date of Hearing : 28-01-2022
घोषणा की तारीख / Date of Pronouncement : 28-01-2022

आदेश / ORDER

PER BENCH :

These three appeals by the assessee against the common order dated 21-06-2018 passed by the Commissioner of Income Tax (Appeals)-12, Pune [‘CIT(A)’] for assessment years 2013-14, 2014-15 and 2015-16.

2. We find no representation on behalf of the assessee nor any application filed seeking adjournment. Thus, the assessee called absent

and set ex-parte. Therefore, we proceed to dispose of the appeals by hearing the ld. DR and perusing the material available on record.

3. Since, the issues raised in all the three appeals are similar basing on the same identical facts. Therefore, with the consent of ld. DR, we proceed to hear all the three appeals together and to pass a consolidated order for the sake of convenience.

4. The only issue is to be decided in all the three appeals are as to whether the CIT(A) justified in confirming the penalty imposed by the AO u/s. 271(1)(c) and 271AAB of the Act ex-parte of the assessee in the facts and circumstances of the case.

5. Heard ld. DR and perused the material available on record. We note that the AO imposed penalty of Rs.3,18,655/- in A.Y. 2013-14 u/s. 271(1)(c) of the Act, Rs.95,628/- in A.Y. 2014-15 and Rs.1,07,355/- in A.Y. 2015-16 u/s. 271AAB of the Act, respectively. The assessee challenged the same before the CIT(A). We note that the CIT(A) proceeded to dispose of the appeals ex-parte of assessee. Thus, there was no opportunity for the assessee to prosecute the grounds of appeals raised before the CIT(A). The ld. DR did not object in remanding the matter to the file of CIT(A) for its fresh adjudication.

6. We find that the ld. CIT(A) dismissed the appeals of the assessee on the ground of non prosecution. It is, therefore, clear that rights and liabilities of the parties were not adjudicated upon on merits and we are of the considered view that one final opportunity needs to be given to the assessee to represent his case on merits so that justice can be delivered.

7. In view of the matter, we set aside the order of ld. CIT(A) and restore the matter back to his file for fresh adjudication after providing sufficient opportunity of hearing to the assessee. The assessee is liberty to file evidences, if any, in support of its claim.

8. In the result, all the three appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 28th January, 2022.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 28th January, 2022.

रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-12, Pune
4. The Pr. CIT (Central), Nagpur
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune