

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G', NEW DELHI**

Before Sh. Saktijit Dey, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

(Through Video Conferencing)

ITA No. 6342/Del/2018 : Asstt. Year : 2011-12

Vishesh Gupta, C-3/28-29, Sector-15, Rohini, New Delhi	Vs	DCIT, Central Circle-19, New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AGJPG0058P		

Assessee by : None

Revenue by : Sh. H. K. Choudhary, CIT DR

Date of Hearing: 07.03.2022

Date of Pronouncement: 10.03.2022
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of the Id. CIT(A)-27, New Delhi dated 14.12.2016.

2. The Assessment Order passed u/s 143(3) of the Income Tax Act, 1961 on 28.03.2013 determining the assessed income at Rs.21,49,800/- against the returned income of Rs.5,22,300/. Subsequently, penalty u/s 271(1)(c) has been levied vide order dated 30.03.2015.

3. Aggrieved, the assessee filed appeal before the Id. CIT(A). The Id. CIT(A) issued notices on 21.09.2015, 13.10.2015, 11.05.2016, 12.09.2016 and 24.11.2016. Nobody responded to the notices issued by the Id. CIT(A). The Id. CIT(A) passed an

ex-parte order summarily dismissing the appeal of the assessee. Since, the matter has not been examined on merits, keeping in view with the judgment of Hon'ble Bombay High Court in the case of CIT, Central, Nagpur Vs. P.K. Luthra (HUF) 69 Taxman 407, we hereby remand the matter to the file of the Id. CIT(A) to pass an order on merits of the issue.

4. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 10/03/2022.

Sd/-

(Saktijit Dey)
Judicial Member

Dated: 10/03/2022

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR