

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DEHRADUN BENCH, DEHRADUN**

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

**Sh. Yogesh Kumar US, Judicial Member**

**ITA No. 1090/Del/2017 : Asstt. Year: 2011-12**

Prateek Juyal, 204, Silver Oak Apartments, Curzon Road, Dalanwala, Dehradun-248001	Vs	DCIT, Central Circle, Dehradun-248001
(APPELLANT)		(RESPONDENT)
<b>PAN No. ADVPJ2863Q</b>		

**Assessee by : None**

**Revenue by : Sh. N. S. Jangpangi, CIT DR**

**Date of Hearing: 25.04.2022**

**Date of Pronouncement: 29.04.2022**

**ORDER**

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

This appeal has been filed by the assessee against the order of the Id. CIT(A)-IV, Kanpur dated 16.01.2017.

2. The assessee is an individual. The assessee is deriving income from business, income from capital gains and income from other sources. A search u/s 132 of the Income Tax Act, 1961 was initiated and took place in the business and residential premises of the assessee on 21.10.2010 in the Juyal group of cases. A notice u/s 153A(1)(a) was issued on 14.02.2012 for A.Y. 2011-12 and was served upon the assessee requiring him to furnish the return of income on or before 05.03.2012. The assessee filed his return of income on 08.02.2013 declaring an income of Rs.63,36,160/-. After the

conclusion of the proceeding u/s 153A, penalty u/s 271AAA has been levied on the assessee.

3. Aggrieved the assessee filed appeal before the Id. CIT(A) against the levy of penalty u/s 271AAA who had dismissed the appeal of the assessee owing to non-appearance before him on three different occasions. The Id. CIT(A) has also held that the case is being discussed on merits and held that from the records "no evidence has been furnished by the appellant during the appeal proceedings in support of the claim made".

4. Aggrieved the assessee filed appeal before us.

5. The appeal has been filed on 23.02.2017 and on the hearing held today on 25.04.2022 none appeared on behalf of the assessee or no letter of adjournment has been filed. From the records, we find that the notice of hearing has been duly served. Hence, we proceed to decide the issue based on the records available before us. The assessee has raised the ground that the appellant was not provided full and sufficient opportunity of being heard. Hence, in the fitness of things, we deem it proper to remand the matter to the file of the Id. CIT(A) to decide the issue after affording an opportunity to the assessee. We also direct that the assessee shall comply to the notice issued by the revenue authorities from time to time without seeking any unnecessary adjournments.

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

Order Pronounced in the Open Court on 29/04/2022.

Sd/-

**(Yogesh Kumar US)**  
**Judicial Member**

**Dated: 29/04/2022**

**\*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**