

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

**Before Sh. A.D. Jain, Vice President
Dr. B. R. R. Kumar, Accountant Member**

**ITA No.3059/Del/2019
Asstt. Year: 2008-09**

Chhagammal Jain, C/o-HAS & Associates, TF-17, Pearl Omaxe Tower, Netaji Subhas Place, Delhi-110034	Vs	Income Tax Officer, Ward-41(4), Room No.1911, E-2 Block, Civic Centre, New Delhi-110002
(ASSEESSEE)		(REVENUE)
PAN No. AVBPC5157G		

Date of Hearing: 10.05.2022

Date of Pronouncement: 27.06.2022

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)-34, New Delhi, dated 30.01.2019 relating to AY 2008-09.

2. None present on behalf of the assessee.

3. The assessee is an individual. In the case of the assessee assessment was completed u/s 144/148 was completed on 23.03.2016 at an income of Rs. 45,36,280/-, The appellant has not filed his return of Income for AY 2008-09. Penalty proceedings u/s 27IB of the IT Act was initiated in the case of the appellant. The appellant was having the trading receipts above the amount for which books of account required to be

audited. As appellant failed to provide audit report in respect of the account so maintained if any as mandated by the provision of section 44AB of the Income Tax Act, AO hold appellant in default for violating the provision of section 44AB and levied penalty at Rs. 1,00,000/- vide order dated 30.09.2016. Against the order, appellant has filed the appeal. The case was fixed up for hearing by CIT(A)- 14 on 03.08.2018 but no compliance was made by the appellant and made request for adjournment. The case was adjourned for 07.09.2018. Again appellant has sought adjournment and the case was adjourned for 11.10.2018. Appellant has again sought adjournment and case was adjourned for 13.11.2018. The case was received on transfer to the incumbent Ld.CIT (A) who issued notice on 21.12.2018 for fixing the hearing on 07.01.2019. Again appellant sought adjournment and case adjourned for 29.01.2019 but no compliance was made the appellant on 29.01.2019 also.

4. The Department represented by Mr. Vinay Kumar who sought adjournment on behalf of the Sr. DR which is rejected.

5. On perusal of the record, we find that the assessee could not get opportunity before the Ld. CIT(A). Hence, the appeal is being sent back to the file of the Ld. CIT(A) to serve the notice on the assessee afford an opportunity of being heard and then pass the order. In case, the assessee fails to appear before the Ld. CIT(A) or comply with the notices issued, necessary provisions of section of Income Tax may be invoked against the assessee as deemed fit.

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

Order pronounced in the open court on 27/06/2022.

Sd/-

(A.D. Jain)
Vice President

Dated: 27/06/2022

Shekhar

Copy forwarded to:

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

Sd/-

(B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR

		Date	<u>Initial</u>
1.	Draft punched on computer	25.05.2022	
2.	Draft placed before author	25.05.2022	
3.	Draft proposed & placed before the second member		
4.	Draft discussed/approved by Second Member.		
5.	Approved Draft comes to the Sr.PS/PS		
6.	Kept for pronouncement on		
7.	Date of uploading		
8.	File sent to the Bench Clerk		
9.	Date on which file goes to the AR		
10.	Date on which file goes to the Head Clerk.		
11.	Date of dispatch of Order.		