

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

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

I.T.A. No. 367/Asr/2019
Assessment Year: 2009-10

Sh. Gurbinder Singh Sidhu VPO- Saloh, Nawanshahar [PAN: DGRPS5693P] (Appellant)	V :	CIT, Appeal-1, Jalandhar (Respondent)
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Appellant by : None
Respondent by: Shri Manpreet Singh Duggal,
Addl.CIT, DR

Date of Hearing: 10.05.2022
Date of Pronouncement: 13.06.2022

ORDER

Per Dr. M. L. Meena, AM:

This appeal has been filed by the assessee against the order dated 08.04.2019 passed by the Commissioner of Income Tax, (Appeals-2), Jalandhar (hereinafter referred to as “the CIT, Appeal”) in respect of the Assessment Year 2009-10, wherein the assessee has challenged the validity of the impugned order, in view of provisions of section 271(1)(c) of the income tax act 1961, being passed in violation of principles of natural Justice.

2. None attended for the assessee. However, on perusal of record and hearing the Id. DR for the department, it is noticed that the impugned order is passed ex parte qua the assessee and therefore, we decided to hear the appeal on principles of natural Justice.

3. Although, the additional CIT, DR stands by the impugned order. However, he has no objection to remanding the matter to the CIT(A) for afresh adjudication in view of principles of natural Justice.

4. Having heard the Ld. DR and considering the facts of the case, we find that the assessee has been denied opportunity of being heard to present its case by the CIT Appeal and passed the order ex-parte qua the assessee which amounts to gross violation of principles of natural justice. We are of the considered opinion that the matter is required to be send back to the Id. CIT appeals to examine the matter afresh, after considering the submissions of the assessee to be filed in the fresh proceedings and affording adequate opportunity of being heard while adjudicating the issue of levy of penalty under section 271(1)(c) as per the provisions of income tax act 1961. The assessee is directed to cooperate in the fresh proceedings before the CIT appeals and filed the necessary documentary evidences in compliance to

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the queries raised by the CIT appeals in the course of appellate proceedings in order to support its contentions. Accordingly, the matter is remanded back to the CIT appeal for afresh adjudication.

5. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 13.06.2022.

**Sd/-
(Anikesh Banerjee)
Judicial Member**

**Sd/-
(Dr. M. L. Meena)
Accountant Member**

Date: 13.06.2022
DOC*

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T

True Copy
By Order