

आयकर अपीलीय अधिकरण “बी” न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH, PUNE

BEFORE SHRI R.S.SYAL, VICE PRESIDENT AND
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील स०/ ITA No.448/PUN/2021

निर्धारण वर्ष / Assessment Year : 2017-18

Nirmal Traders, Shop No.5, Survey No.211, Harsul Savangi, Aurangabad – 431 201 Maharashtra PAN : AAIFN8118L	Vs.	ITO, Ward-2(4), Aurangabad
(Appellant)		Respondent)

Assessee by : None
Revenue by : Shri Ramesh P. Murkunde

सुनवाई की तारीख / Date of Hearing : 20.09.2022

घोषणा की तारीख / Date of Pronouncement: 20.09.2022

आदेश / ORDER

PER R.S.SYAL, VP:

This appeal by the assessee is directed against the order passed by the National Faceless Appeal Centre (NFAC), Delhi on 27-08-2021 confirming the penalty of Rs.10,000/- imposed by the Assessing Officer (AO) u/s.272A of the Income-tax Act, 1961 (hereinafter also called ‘the Act’).

2. Briefly stated, the facts of the case are that the AO issued notice u/s.142(1) on 12-07-2019 which was served upon the assessee but remained uncomplished with. On being show caused as to why penalty u/s.272A(1)(d) be not imposed, the assessee neither attended the

proceedings nor filed any reply. This led to the imposition of penalty of Rs.10,000/-, which came to be affirmed in the first appeal.

3. We have heard the ld. DR and gone through the relevant material on record. There is no appearance from the side of the assessee. As such, we are going to dispose of the appeal *ex parte qua* the assessee on merits. It is seen that the assessee did not attend the proceedings before the AO. It was stated before the ld. CIT(A) that the notice, leading to the imposition of penalty, was sent at the address of the erstwhile Chartered Accountant and was never served on the assessee. In view of the above factual scenario, it is clear that the penalty has been imposed without giving proper opportunity of hearing to the assessee. Under these circumstances, we are of the considered opinion that the ends of justice would meet adequately if the impugned order is set-aside and the matter is restored to the file of AO. We order accordingly and direct him to pass the penalty order afresh after allowing reasonable opportunity of hearing to the assessee.

4. In the result, the appeal is allowed for statistical purposes

Order pronounced in the Open Court on 20th day of September, 2022.

Sd/-
PARTHA SARATHI CHAUDHURY
JUDICIAL MEMBER

Sd/-
R.S.SYAL
VICE PRESIDENT

पुणे / Pune; दिनांक / Dated : 20th September, 2022
Satish

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

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

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.

		Date	
1.	Draft dictated on	20-09-2022	Sr.PS
2.	Draft placed before author	20-09-2022	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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