

**THE INCOME TAX APPELLATE TRIBUNAL  
DELHIBENCH 'E', NEW DELHI**

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

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

**ITA No. 7697/Del/2019 : Asstt. Year : 2014-15**

Maya Developers & Infrastructure Pvt. Ltd., E-149, Opp. Sainik Vihar's Gate No. 1, Rishi Nagar, Rani Bagh, New Delhi	Vs	Addl. CIT, Range-16, New delhi-110002
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAFCM0623D</b>		

**Assessee by : Sh. Amit Kumar Jorwal, CA  
Revenue by : Sh. Ajay Kumar Arora, Sr. DR**

<b>Date of Hearing: 06.12.2022</b>	<b>Date of Pronouncement: 05.01.2023</b>
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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 Id. CIT(A)-37, New Delhi dated 16.07.2019.

2. Following grounds have been raised by the assessee:

*"1. Under the facts and circumstances of the case, the appellate order passed by the Id. CIT(A) is illegal being against the principles of natural justice and against the provisions of IT Act, 1961.*

*2. That on the facts and circumstances of the case, the Id. CIT(A) is erred in imposing a penalty of Rs.14,50,000/- under section 271D by invoking section 269SS of the Income Tax Act, 1961 without giving any proper opportunity of being heard.*

*3. The Id. CIT(A) is erred in imposing a penalty of Rs.14,50,000/- under section 271D by invoking Section*

*269SS of the Income Tax Act, 1961 without considering the various judgments quoted by the appellant."*

3. The adjournment application has been rejected.

4. We have gone through the grounds taken up by the assessee. At ground No. 1, the assessee pleaded that the principals of natural justice have not been strictly followed. At ground No. 2, the assessee pleaded that the order has been passed without giving any proper opportunity of being heard and at ground No.3, the assessee pleaded that the judgments quoted have not been considered. Hence, as not prejudice would be caused to any of the parties and in the interest of justice, the matter is being remanded back to the file of the Id. CIT(A) for adjudicating *de novo*.

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

Order Pronounced in the Open Court on 05/01/2023.

Sd/-

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

Sd/-

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

**Dated: 05/01/2023**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**