

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "F": NEW DELHI**

**BEFORE  
SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND  
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No.6222/Del/2019  
Asstt. Year: 2017-18

Paramjeet Singh, 10/60 LGF, Vikram Vihar, Lajpat Nagar-4, New Delhi – 110 024 PAN AATPS5371D	Vs.	DCIT, Central Circle, Ghaziabad.
(Appellant)		(Respondent)

Assessee by:	None
Department by :	Ms. Princy Singla, Sr. DR
Date of Hearing	08.02.2023
Date of pronouncement	16.02.2023

**ORDER**

**PER ASTHA CHANDRA, JM**

The appeal filed by the assessee is directed against the consolidated order dated 30.04.2019 of the Ld. Commissioner of Income Tax (Appeals)-IV, Kanpur ("**CIT(A)**") pertaining to Assessment Year ("**AY**") 2011-12 to AY 2017-18.

2. The assessee has raised the following ground:

*"That having regard to the facts and circumstances of the case, Ld. CIT(A) has grossly erred in law and on facts in confirming the action of Ld. AO in imposing the penalty of Rs. 10,000/- each for the seven assessment years under consideration, inspite of the fact that no reasonable opportunity was granted to the assessee for being present on the date of hearing and assessee having fully co-operated in the*

*overall assessment proceedings without showing any dis-respect whatsoever to the Authority.”*

3. Briefly stated, a search and seizure operation under section 132 of the Income Tax Act, 1961 (**the “Act”**) was conducted on 03.11.2016 comprising of VVIP & SSG group of cases. Later on assessment proceedings were started and notice under section 142(1) of the Act along with questionnaire was issued to the assessee on 26.09.2018 fixing the date of compliance on 04.10.2018. In response to this notice, no one attended nor any reply was filed. Therefore, the Ld. Assessing Officer (**“AO”**) issued penalty notice under section 271(1)(b) r.w. section 274 of the Act on 08.10.2018 fixing the date of compliance on 17.10.2018. On that date also no compliance was made. Neither anybody attended nor any reply was filed. The Ld. AO, therefore, passed penalty order under section 271(1)(b) of the Act separately on 18.10.2018 for AY 2011-12 to AY 2017-18 imposing penalty of Rs. 10,000/- for each of the above seven assessment years.

4. Aggrieved, the assessee filed seven appeals before the Ld. CIT(A) challenging levy of the said penalty. Since material facts and ground of appeal were common for all the seven assessment years, the Ld. CIT(A) passed a combined order dismissing all the seven appeals against which the assessee filed one appeal in Form No. 36 before the Tribunal for all the seven years involved (AY 2011-12 to AY 2017-18). The appeal filed by the assessee was treated as defective for the reason that separate appeal is required to be filed against each appeal number disposed of by the Ld. CIT(A).

5. Hearing was fixed for 14.06.2022, 23.11.2022 and on 08.02.2023. None attended for the assessee though the Revenue was represented by the Ld. DR on all the above dates fixed for hearing. The defect in filing appeal before the Tribunal has not been removed so far by filing separate appeal for each of the seven assessment years (AY 2011-12 to 2017-18) involved.

6. We are, therefore, constrained to dismiss the appeal as defective. However, the assessee may remove the defect and file fresh appeals as per law.

7. In the result, the appeal of the assessee is dismissed.

**Order pronounced in the open court on 16<sup>th</sup> February, 2023.**

sd/-

**(SHAMIM YAHYA)  
ACCOUNTANT MEMBER**

sd/-

**(ASTHA CHANDRA)  
JUDICIAL MEMBER**

Dated: 16/02/2023

***Veena***

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
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Date on which the file goes to the Bench Clerk	
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