

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
VIRTUAL HEARING AT KOLKATA

Before Shri Sanjay Garg, Judicial Member and Shri Rajesh Kumar, Accountant Member

I.T.A. Nos.49,50&51/Pat/2021
Assessment Years: 2006-07, 2007-08 & 2008-09

Patliputra Builders Limited..... Appellant
301, Maharaja Kameshwar Complex,
Frazer Road, Patna.
[PAN: AACCP0629B]

vs.

ACIT, Central Circle-2, Patna..... Respondent

Appearances by:

Shri Shravan Kumar Jha, Adv., appeared on behalf of the appellant.
Smt. Rinku Singh, CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : March 06, 2023

Date of pronouncing the order : May 15, 2023

आदेश / ORDER

संजय गर्ग, न्यायिक सदस्य द्वारा / Per Sanjay Garg, Judicial Member:

The captioned appeals have been preferred by the assessee against the separate orders dated 15.03.2021 of the Commissioner of Income Tax (Appeals)-3, Patna [hereinafter referred to as ‘CIT(A)’] passed u/s 250 of the Income Tax Act (hereinafter referred to as the ‘Act’).

2. The assessee in these appeals has agitated the levy of penalty u/s 271(1)(c) of the Act.

3. At the outset, the ld. Counsel for the assessee has invited our attention to the impugned orders of the ld. CIT(A) to submit that the impugned orders in all the three appeals are ex parte orders. The ld. Counsel has submitted that in fact the assessee did not receive any of the notice of hearing issued by the ld. CIT(A). Moreover, the alleged dates of hearing mentioned by the CIT(A) were during the Covid

pandemic period, therefore, under the circumstances, the assessee could not represent his case before the CIT(A). That the assessee may be given opportunity to present its case before the CIT(A).

4. In view of the above submissions, we note that the impugned date of hearings mentioned by the CIT(A) are dated 21.01.2021, 22.02.2021 & 05.03.2021 which dates fall during the Covid Pandemic period. Moreover, it is the case of the assessee that the assessee did not receive the notices of hearings of the aforesaid dates. In our view, the interests of justice will be well-served if the assessee is given an opportunity to present its case before the CIT(A). The impugned orders of the CIT(A) in the captioned appeals are set aside and the matter in all the three captioned appeals is restored to the file of the CIT(A) for decision afresh. Needless to say that the Id. CIT(A) will give proper opportunity to the assessee to present its case and thereafter to decide the matter in accordance with law.

5. In the result, all the captioned appeals are treated as allowed for statistical purposes.

Kolkata, the 15th May, 2023.

Sd/-
[Rajesh Kumar]
लेखा सदस्य/Accountant Member

Sd/-
[Sanjay Garg]
न्यायिक सदस्य/Judicial Member

Dated: 15.05.2023.

RS

Copy of the order forwarded to:

1. Patliputra Builders Limited
2. ACIT, Central Circle-2, Patna
3. CIT
(A)-
4. CIT- ,

5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches