

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: C: NEW DELHI

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER
AND
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER

ITA No.393/Del/2023
Assessment Year: 2017-18

Kunwar Pal Sharma, 730, Radha Nagar, Bulandshar, Uttar Pradesh 203001 PAN BUFPS 7337 L	vs.	ITO Ward 2(3)2, Bulandshahr, UP
(Appellant)		(Respondent)

For Assessee:	None
For Revenue :	Shri Vivek Vardhan, Sr. DR

Date of Hearing :	09.08.2023
Date of Pronouncement :	09.08.2023

ORDER

PER CHANDRA MOHAN GARG, J.M.

This appeal has been filed against the order of NFAC, New Delhi dated 21.12.2022 for A.Y. 2017-18.

2. When the appeal was called for hearing neither the assessee nor any authorized representative appeared nor any adjournment application has been filed despite several notices. However, on perusal of the appeal records and impugned order, we find that the appeal can be disposed of ex-parte qua assessee after hearing the arguments of Id. Senior DR. Therefore we proceed to adjudicate the appeal ex-parte qua assessee.

3. On being asked by the bench the Id. Senior DR, in all fairness, did not controvert the factual observations of the bench that the Assessing Officer has passed ex-parte order u/s. 144 of the Act and the Id. CIT(A) has also dismissed appeal of assessee dismissing the request of assessee to keep penalty proceedings in abeyance on account of pendency of first appeal of assessee and the assessee was not allowed opportunity of being heard and to explain his case before the authorities below.

4. Therefore in view of above factual position of the case we find it appropriate to restore the matter to the file of Assessing Officer for a fresh adjudication of issue of imposing of penalty for non compliance of notice after allowing due opportunity of hearing to the assessee and without being influenced with the earlier orders.

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

Order pronounced in the open court on 09.08.2023.

Sd/-
(DR. B.R.R. KUMAR)
ACCOUNTANT MEMBER

Sd/-
(CHANDRA MOHAN GARG)
JUDICIAL MEMBER

Dated: 09th August, 2023.

NV/-

Copy forwarded to :

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

// By Order //

Asstt. Registrar, ITAT, New Delhi