

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'H', NEW DELHI**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH.KUL BHARAT, JUDICIAL MEMBER**

ITA No.2020/Del/2021  
Assessment Year: 2017-18

<b>Harinder Pal kSingh 2556, Gali No.5, 1<sup>st</sup> Floor, Beadon Pura, Karol Bagh, New Delhi -110005 PAN No.AYPS5772M <b>(APPELLANT)</b></b>	<b>Vs</b>	<b>ITO Ward – 26 (3) New Delhi <b>(RESPONDENT)</b></b>
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Appellant by	None
Respondent by	Ms. Sapna Bhatia, CIT DR

Date of hearing:	28/08/2023
Date of Pronouncement:	28/08/2023

**ORDER**

**PER N. K. BILLAIYA, AM:**

This appeal by the assessee is preferred against the order dated 31.10.2021 by NFAC, Delhi pertaining to A.Y.2017-18.

2. The sum and substance of the grievance of the assessee is that the NFAC erred in confirming the penalty of Rs.10,15,000/- levied u/s. 271 D.

3. None appeared on behalf of the assessee inspite of several notices, therefore, we decided to proceed exparte. The DR was heard at length. The order of NFAC carefully perused. We find that the appeal of the assessee has been dismissed exparte. Though there is a mention of issue of notices but whether the notices were served is not known.

4. In the interest of justice and fair play we deem it fit to restore the appeal to the files of the CIT(A). The CIT(A) is directed to decide the appeal afresh after affording a reasonable and adequate opportunity of being heard to the assessee.

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

6. Decision announced in the open court on 28.08.2023.

Sd/-  
**[KUL BHARAT]**  
**JUDICIAL MEMBER**

Sd/-  
**[N.K. BILLAIYA]**  
**ACCOUNTANT MEMBER**

Dated: .08.2023

\*Neha\*

Copy forwarded to:

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

Asst. Registrar  
ITAT, New Delhi