

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'B': NEW DELHI)**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA Nos:- 2207/Del/2024 to 2210/Del/2024)
(Assessment Years: 2009-10 to 2010-11)**

Danish Ahmed, New Delhi.	Vs.	ACIT, Circle- 35(1), New Delhi.
PAN No: ANOPA2710L		
APPELLANT		RESPONDENT

Assessee by : Mr. Mayank Patawari, AR
Revenue by : Shri Amit Katoch, Sr. DR

Date of Hearing : 17.05.2024
Date of Pronouncement : 17.05.2024

ORDER

PER ANUBHAV SHARMA, JM

1. Heard and perused the records.
2. In the captioned appeals an early Hearing Application is filed by the appellant on which Ld. AR has submitted that the appeals arise out of penalty proceedings u/s 271(1)(c) for AY 2009-10 and 2010-11 and the assessment orders for these assessment years were passed u/s 147/144 of the Income Tax Act 1961.

3. The Ld. AR submitted that as the notices were not served, adequate opportunity of hearing to the assessee was not given.,

4. As we go through the impugned orders, we observed that the first appeal was dismissed by the National Faceless Appellate Centre (NFAC) in a very superfluous manner, without even mentioning as to when and by what mode of notices of hearing were issued, and if at all assessee / appellant was served.

5. It also comes up that as First Appellate Authority (NFAC) has not at all touched the merits on the grounds. These aspects could not be defended at all by Ld. DR.

6. In the light of the aforesaid, we deem it appropriate to allow the appeals for and restore the issues on merits to the files of the Ld. CIT(A) for passing an order fresh after giving an adequate opportunity of hearing to the assessee.

7. Consequently, the appeals stand allowed, for statistical purpose, in terms of aforesaid direction and early hearing application becomes infructuous.

Order pronounced in the Open Court on 17 .05.2024

Sd/-
(G.S. PANNU)
VICE PRESIDENT
Dated: 17/05/2024.
Pooja/-

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
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	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	