

IN THE INCOME TAX APPELLATE TRIBUNAL
“DB” BENCH, AGRA

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकरअपीलसं./ ITA No. 85/Agr/2023
(निर्धारणवर्ष / Assessment Year: 2010-11)

Shri Amit Pal Singh 11A, Old Idgah Colony, Agra	बनाम/ Vs.	ITO-1(1)(1) Agra
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AYAPS-6609-P		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri Anil Kumar Jain, Adv.- Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri Shailendra Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	13-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	28-03-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2010-11 arises out of an order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 16-03-2023 in the matter of penalty levied by Ld. Assessing Officer [AO] u/s. 271(1)(c) for Rs.3.48 Lacs vide order dated 26-06-2018. The assessee failed to make any representation during first appeal and accordingly, the penalty was confirmed against which the assessee is in further appeal before us. The Ld. AR has prayed for another opportunity of hearing before lower authorities which has been opposed by Ld. Sr. DR.

2. Keeping in mind the principles of natural justice and considering the possibility of communication gaps during faceless regime, we deem it fit to afford another opportunity of hearing to the assessee to substantiate its case before Ld. CIT(A). Accordingly, the impugned order is set aside and the appeal is restored back to the file of Ld. CIT(A) for de novo adjudication after affording reasonable opportunity of hearing to the assessee. The assessee is directed to substantiate its case forthwith.

3. The appeal stand allowed for statistical purposes as indicated upon conclusion of hearing.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(SATBEER SINGH GODARA)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / ACCOUNTANT MEMBER

Dated: 28-03-2025

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA