

**JIN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR**

(PHYSICAL COURT)

**BEFORE SH. MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER
AND SH. UDAYAN DASGUPTA, JUDICIAL MEMBER**

I.T.A. Nos. 200 & 201/Asr/2025

Assessment Year: 2019-20

Neuvo Hospitality Pvt. Ltd.,
H. No. 7, Opp. All India Radio
Colony, Jalandhar, Punjab 144001

Vs.

Income Tax Officer,
Ward 4(3), Jalandhar

[PAN: AAFCN 8311D]

(Appellant)

(Respondent)

Appellant by	:	Sh. Sandeep Vijn, C. A.
Respondent by	:	Sh. Arvind Kumar, CIT-DR
Date of Hearing	:	19.01.2026
Date of Pronouncement	:	20.01.2026

ORDER

Per Udayan Dasgupta, J.M.:

Both these appeals are filed by the assessee against the order of the Ld. CIT (A) dated 8th January, 2025, passed u/s 250, which has emanated from the order of the AO dated 30/01/2024, passed u/s 147 r.w.s. 144/144B of the Income Tax Act, 61 (*henceforth the Act*), and from the order of CIT(A) dated 14/01/2025 passed u/s 250, sustaining the penalty of Rs. 20,000/- imposed by the AO u/s 272A(1)(d) of the Act.

2. At the very onset the Ld. AR of the assessee submitted that the assessee would like to withdraw the appeal filed before the Hon'ble Tribunal , against the quantum addition (*being appeal number ITA -200/ ASR / 2025*) , because the Ld. first appellate authority has already set aside the assessment order back to the AO, for fresh assessment and all issues has been left open and as such the assessee is no more prejudiced and will fully cooperate in the fresh assessment proceedings for completion of the same.

3. The Ld. DR has no objection.

4. As such the said appeal is hereby dismissed as withdrawn.

ITA No. 201/ASR/2025:

5. This appeal is preferred against the imposition of penalty u/s 272A(1)(d) amounting to Rs.20,000/- for two defaults relating to non-compliance to notice of hearing u/s 142(1) of the Act, on 15th September, 2023 and again on 09th January, 2024.

In course of hearing the Ld AR pointed out that , vide notice u/s 250 , dated 09/01/2025, the Ld first appellate authority has allowed the assessee time till 17th January, 2025, for making submissions in support of his contention in the penalty appeal , but due to reasons not known the CIT (A) has disposed of the appeal sustaining the penalty vide his order dated 14th January, 2025, which has prevented the assessee from making his

submissions in support of his contentions , which clearly violates the principles of natural justice , and has prayed for an opportunity of hearing before the first appellate authority.

6. The Ld DR has no objections.

7. We find that in the instant case the principles of natural justice has been violated by the Ld first appellate authority , and as such we remand the penalty matter back to the Ld CIT (A) , for adjudication afresh after allowing proper opportunity to the assessee of being heard and we also direct the assessee to furnish his submission along with supporting evidence and to fully cooperate in fresh appellate proceedings.

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

Order pronounced in the open court as on 20.01.2026

Sd/-
(Manoj Kumar Aggarwal)
Accountant Member

Sd/-
(Udayan Dasgupta)
Judicial Member

GP/Sr.PS

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T

True Copy
By Order