

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

Before Sh. N. K. Saini, AM and Sh. Amit Shukla, JM

**ITA Nos.3538 to 3542/Del/2014
Assessment Years : 2009-10**

The Executive Engineer, Provl. Divn. No.1, PWD B& R Rohtak, Opposite T.B. Hospital, Gohana Road, Rohtak. PAN No. RTKEO0693A	Vs	Income Tax Officer (TDS), Rohtak.
(APPELLANT)		(RESPONDENT)

Assessee by : None

Revenue by : Sh. Anil Kumar Sharma, Senior DR

Date of Hearing : 10.04.2017	Date of Pronouncement : 17.04.2017
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ORDER

Per N. K. Saini, AM:

These appeals by the assessee are directed against the consolidated order dated 26.03.2014 of Id. CIT (A), Rohtak. All these appeals relate to the sustenance of penalty levied by the AO under section 272B of the Income-tax Act, 1961 (hereinafter referred to as the 'Act') and were heard together, so, these are disposed off by this consolidated order for the sake of convenience and brevity.

2. During the course of hearing, nobody was present on behalf of the assessee, therefore, the appeals are heard ex-parte after hearing the submissions of the Id. DR.

3. It is noticed that all these appeals have been decided by the Id. CIT (A) ex-parte in limine. The Id. DR submitted that the assessee did not appear before the Id. CIT (A), therefore, there was no alternative except to dismiss these appeals.

4. We have considered the submissions of the Id. DR and carefully gone through the material available on record. In the present cases, it is an admitted fact that the Id. CIT (A) dismissed the appeals of the assessee in limine and had not discussed the merits of the case. It is also noticed that the Id. CIT (A) simply stated that the notice was issued on 25.02.2014 fixing the appeals on 07.03.2014 for final hearing. However, he did not mention as to whether the said notice was served upon the assessee or not. It is well settled that nobody should be condemned unheard as per the maxim *audi alteram partem*. In the present cases, since due and reasonable opportunity of hearing was not granted by the Id. CIT (A), we, therefore, deem it appropriate to set

aside this issue back to the file of the CIT (A) for adjudication afresh, in accordance with law after providing due and reasonable opportunity of being heard to the assessee.

5. In the result, all the appeals filed by the assessee are allowed for statistical purposes.

(Order Pronounced in the Open Court on 17/04/2017)

Sd/-
(Amit Shukla)
JUDICIAL MEMBER

sd/-
(N. K. Saini)
ACCOUNTANT MEMBER

Dated: 17/04/2017
TS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR