

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G' NEW DELHI**

**BEFORE SHRI G.D. AGRAWAL, VICE PRESIDENT
AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**ITA No. 3583/Del/2013
AY: 2006-07**

**ITA No. 3584/Del/2013
AY: 2006-07**

**ITA No. 3592/Del/2013
AY: 2006-07**

Scoplios Security & Manpower P. Ltd., vs C/o Lal Chopra & Co., B-519, Nehru Ground, Faridabad. (PAN: AAHCS1896A) (Appellant)	ITO, Ward 7(4), C.R. Building, New Delhi. (Respondent)
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Appellant by: Shri Charita Kumar, F.C.A.
Respondent by: Smt. Anima Banwal, Sr. DR

**Date of hearing: 01.03.2016
Date of pronouncement: 23.05.2016**

ORDER

PER SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER

I.T.A. 3583 has been preferred by the assessee against the ex-parte order dated 9.1.2013 passed by the Ld. CIT(A)-X, New Delhi for assessment year 2006-07 wherein the imposition of penalty of Rs.10,000/- u/s 271(1)(b) of the Income Tax Act, 1961 has been confirmed.

2. I.T.A. 3584 also has been preferred by the assessee assailing the impugned order dated 16.1.2013 passed by the Ld. CIT(A)-X, New Delhi for assessment year 2006-07 wherein the Ld. CIT(A) has upheld the assessment proceedings u/s 144 of the Income Tax Act, 1961 and has dismissed the assessee's appeal ex- parte.

3. I.T.A. 3592 has been filed by the assessee against the ex parte order dated 16.1.2013 passed by the Ld. CIT(A)-X, New Delhi for assessment year 2006-07 wherein the imposition of penalty u/s 271(1)(c) of the Income Tax Act, 1961 has been confirmed.

4. The Ld. AR has submitted that in all the three cases, notices fixing the date of hearing were never received by the assessee company. It was submitted that the assessee has not received any notice for penalty proceedings, notices fixed for date of hearing, notice regarding selection of the case for scrutiny etc. The Ld. AR submitted that the requirement of service of notice cannot be treated as a mere procedural requirement and that service of notice is the foundation for validity of any further

proceedings based upon such notice.

5. A perusal of the records shows that all the three orders passed by the Assessing Officer have been passed ex-parte and the contention of the Ld. AR is reasonable that no assessee could be put to a disadvantage without a proper notice. The learned Departmental Representative in all fairness accepted that the interest of justice would be served if the files were restored to the Assessing Officer for fresh adjudication.

6. Accordingly, we restore all the three appeals to the file of the Assessing Officer for fresh adjudication who shall re-examine the matter after giving due opportunity to the assessee to present its case. We also hasten to add that the assessee shall also keep a track of the proceedings at the Assessing Officer level and shall afford best cooperation to the Department for an early disposal.

7. In the result, all the three appeals of the assessee are allowed for statistical purposes.

Order pronounced in the Open Court on 23rd May, 2016.

Sd/-

**(G.D. AGRAWAL)
VICE PRESIDENT**

Sd/-

**(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER**

Dated: the 23rd May, 2016

‘GS’

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1. Appellant
2. Respondent
3. CIT 4. CIT(A)
4. DR, ITAT

By Order

ASSTT. REGISTRAR