

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : SMC-1 : NEW DELHI
BEFORE SHRI R.S. SYAL, ACCOUNTANT MEMBER

ITA No.772 & 773/Del/2016
Assessment Years : 1991-92 & 1992-93

Dhana Pharmaceuticals,
H-1, Zamrudpur Community Centre, Vs.
Kailash Colony,

ACIT,
Circle - 1,

New Delhi.

Noida.

PAN: AACCD8034R
(Appellant)

(Respondent)

Assessee By : None
Department By : None

Date of Hearing : 31.10.2016
Date of Pronouncement : 31.10.2016

ORDER

These two appeals by the assessee relating to the assessment years 1991-92 & 1992-93 arise out of the *ex-parte* orders passed by the CIT (Appeals) confirming the penalties imposed by the Assessing Officer

under section 271(1)(c) of the Income Tax Act, 1961 (hereinafter also called 'the Act').

2. It has been noticed that the orders for both the assessment years confirming penalty u/s 271(1)(c) of the Act were passed *ex-parte*. The assessee has objected to the passing of such *ex-parte* orders through a ground taken in the memorandum of appeal. Under these circumstances, I set aside the impugned orders and remit the matter to the Ld. CIT (Appeals) for disposing of these appeals afresh after allowing an opportunity of hearing to the assessee.

3. In the result, both the appeals are allowed for statistical purposes.

The order pronounced in the open court on 31.10.2016.

Sd/-

[R.S. SYAL]
ACCOUNTANT MEMBER

Dated, 31.10.2016.

Self

Copy forwarded to:

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

AR, ITAT, NEW DELHI.