आयकर अपीलीय अधिकरण,पटना न्यायपीठ,पटना

IN THE INCOME TAX APPELLATE TRIBUNAL PATNA BENCH, PATNA

श्री चन्द्र मोहन गर्ग, न्यायिक सदस्य एवं श्री एल.पी.साहु, लेखा सदस्य के समक्ष ।

BEFORE SHRI CHANDRA MOHAN GARG, JM
AND
SHRI L.P. SAHU, AM

आयकर अपील सं./ITA No.23 & 91/PAT/2019

(**निर्धारण वर्ष** / Assessment Year :2014-2015)

Smt. Madhuri Kumari, C/o Rakesh Ranjan, VIP Lane, Bhagwan Bazar, Chapra, Bihar	Vs.	ITO Ward-2(2), Chapra
स्थायी लेखा सं./PAN No. : **AHEPK 4849 E**		
(**अपीलार्थी /Appellant**)	..	(**प्रत्यर्थी / Respondent**)

निर्धारिती की ओर से /Assessee by	:	Shri A.K.Rastogi & Ashok Kumar, AR
राजस्व की ओर से /Revenue by	:	Shri Ajay Kumar, DR
सुनवाई की तारीख / Date of Hearing	:	**20/06/2019**
घोषणा की तारीख/ Date of Pronouncement	:	**20/06/2019**

आदेश / O R D E R

Per Bench:

These are two appeals filed by the assessee one arising out of order dated 24.09.2018, passed by the CIT(A), Jamshedpur, confirming the order passed u/s.143(3) of the Act and the order dated 29.01.2019 confirming the penalty levied u/s.271(1)(c) of the Act for the assessment year 2014-2015.

2. At the outset, ld. AR submitted that the CIT(A) has passed the *ex-parte* order without providing any opportunity of hearing to the assessee. Therefore, the ld. AR prayed for an opportunity to represent its case before the CIT(A). He also submitted that the order confirming the levy of

penalty u/s.271(1)(c) of the Act be also restored to the file of the CIT(A) for fresh adjudication after considering the quantum appeal.

3. On the other hand, ld. DR relied on the orders of lower authorities.

4. We have heard the rival submissions of both the parties and perused the relevant material placed in the record of the Tribunal. We find that the ld. CIT(A) has passed the impugned order ex-parte without affording opportunity to the assessee. Considering the facts and circumstances of the case and in the interest of justice and fair-play, there will be no loss to the Revenue if one more opportunity be granted to the assessee to represent its case before the CIT(A). Accordingly, we restore the appeal of the assessee to the file of CIT(A) to pass a speaking and reasoned order considering the findings of AO and the submissions of the assessee, after providing sufficient opportunity of hearing to the assessee. The assessee is also directed to cooperate with the CIT(A) in early disposal of the case. As we have restored the quantum appeal to the file of the CIT(A) for fresh adjudication, the penalty order is also restored to his file for fresh decision.

5. In the result, appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 20/06/2019.

Sd/-	**Sd/-**
(C.M.GARG)	**(L.P.SAHU)**
न्यायिक सदस्य / JUDICIAL MEMBER	**लेखा सदस्य / ACCOUNTANT MEMBER**

पटना /Patna; **दिनांक** Dated 20/06/2019

प्र.कु.मि/PKM, Sr.P.S.