

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL,
JAIPUR BENCHES (SMC), JAIPUR

श्री भागचंद, लेखा सदस्य, के समक्ष
BEFORE: SHRI BHAGCHAND, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 782/JP/2016
निर्धारण वर्ष / Assessment Year : 2013-14

Paras Chand Jain, Kla Ji Ka Chowk, Sawar, Kekri.	बनाम Vs.	Income Tax Officer, Ward-2(3), Ajmer.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: ADPPJ 8047 C		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : WRITTEN SUBMISSIONS.
राजस्व की ओर से / Revenue by : Smt. Poonam Roy (DCIT)

सुनवाई की तारीख / Date of Hearing : 26/10/2017
उदघोषणा की तारीख / Date of Pronouncement : 12/12/2017

आदेश / ORDER

PER: BHAGCHAND, A.M.

This is an appeal filed by the assessee emanates from the order of the Id. CIT(A), Ajmer dated 13/06/2016 for the A.Y. 2013-14. The only issue involved in the appeal is sustaining the penalty U/s 271B of the Income Tax Act, 1961 (in short the Act) r.w.r. 274 of the Income Tax Rules, 1962 (in short the Rules).

2. None attended on behalf of the assessee and the written submissions has been considered while deciding the appeal.

3. The Id DR was heard and she submitted that there was no reasonable cause for the assessee for not to file tax audit report online. The assessee put the blame on Auditor that he has failed to do so, but it cannot be considered a reasonable cause to explain the non-compliance. She prayed to sustain the order of the Id. CIT(A).
4. After considering the written submissions of the assessee and the submissions of the Id DR, the Bench is of the view that the assessee has failed to demonstrate that there was a reasonable cause for the failure to file the audit report online in time. Simply stating that the Auditor failed to do so cannot exempt the assessee from levy of penalty. The Id. CIT(A) has sustained the penalty by holding as under:

"4.3 I have gone through the penalty order, statement of facts, ground of appeal and the written submission carefully. It is seen that the appellant has not been able to show that it had filed the audit report obtained U/s 44AB for the A.Y. 2013-14. The contention of the appellant that the audit report could not be uploaded due to some technical problem is also not supported with any documentary evidence. Therefore, this contention of appellant is also not found acceptable. No other reasonable cause for non submission of the audit report has been given by the appellant. In view of these facts, I am of the considered view that the A.O. has rightly levied the penalty of U/s 271B for non filing of audit report as required

U/s 44AB. Accordingly, the penalty levied by the A.O. is confirmed."

Considering all these factual aspects, the Bench sustain the levy of penalty and uphold the order of the Id. CIT(A).

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 12/12/2017.

Sd/-
(भागचंद)
(BHAGCHAND)
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 12th December, 2017

*Ranjan

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Shri Paras Chand Jain, Kekri (Ajmer).
2. प्रत्यर्थी / The Respondent- The ITO, Ward-2(3), Ajmer.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 782/JP/2016)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar