

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ “बी” चण्डीगढ़  
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH  
BENCH “B” CHANDIGARH

श्री संजय गर्ग, न्यायिक सदस्य एवं श्रीमती अन्नपूर्णा गुप्ता, लेखा सदस्य  
BEFORE: SH. SANJAY GARG, JM & SMT. ANNAPURNA GUPTA, AM

आयकर अपील सं./ ITA No.1647/CHD/2017

निर्धारण वर्ष / Assessment Year : 2013-14

M/s Palace Jewellers P.Ltd. College Road, Ludhiana.	बनाम	The Addl. Director of Income Tax (I&CI), Chandigarh.
स्थायी लेखा सं./PAN NO: AADCG9237H		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारित की ओर से/Assessee by : Shri Tej Mohan Singh

राजस्व की ओर से/ Revenue by : Shri Jagdeep Goyakl

सुनवाई की तारीख/Date of Hearing : 27.08.2018

उद्घोषणा की तारीख/Date of Pronouncement : 28.11.2018

**आदेश/Order**

**Per Sanjay Garg, Judicial Member :**

The present appeal has been preferred by the assessee against the order dated 27.09.2018 of the Commissioner of Income Tax (Appeals), [hereinafter referred to as CIT(A)]-2, Amritsar Camp at Chandigarh agitating the levy of penalty u/s 272A(2)(c) of the Income Tax Act.

2. The sole reason for the levy of the above penalty is that the assessee failed to supply the requisite information in the electronic form/CD as required by the Assessing Officer. However, the case of the assessee has been that it supplied the requisite information not only in the hard copy but also in the soft copy as was demanded by the Assessing Officer. Though there is no denial of the receipt of the requisite information by the Department in writing/hard copy, however, the observation of the Assessing Officer is that the assessee

failed to supply the requisite information in soft copy/C.D. On the other hand, the assessee, right from the beginning has pleaded that it has supplied information both in hard copy and soft copy but could not furnish the evidence of supplying the soft copy to the concerned authorities.

3. We have considered the rival contentions. Admittedly the assessee has supplied the requisite information in writing/on hard copy. Though the plea of the assessee is that it has also supplied the information in soft copy/C.D. but the assessee could not furnish the evidence in this respect, however, the fact that is proved on the file that the requisite information, though in the hard copy was supplied to the concerned authorities within the stipulated period. It is not a case where the assessee has intentionally avoided the compliance of the directions of the Assessing Officer. In view of this, we do not find it a fit case for levy of penalty u/s 272(A)(2)(c) of the Income Tax Act. The penalty levied by the lower authorities is, therefore, ordered to be deleted.

4. The appeal of the assessee is hereby allowed.

Order pronounced in the Open Court on 28.11. 2018.

Sd/-

Sd/-

(अन्नपूर्णा गुप्ता)  
(ANNAPURNA GUPTA)

लेखा सदस्य/ Accountant Member

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

(श्री संजय गर्ग)  
(SANJAY GARG )

न्यायिक सदस्य/ Judicial Member

आदेशानुसार/ By order,

सहायक पंजीकार/ Assistant Registrar