

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ - अहमदाबाद /

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD - BENCH 'D'**

**BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER
AND
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

**आयकर अपील सं./ ITA No.2796 and 2797/Ahd/2016
निर्धारण वर्ष/Asstt. Year: 2012-13 and 2013-14**

Vinod Mahashukhbhai Thaker 308, ISCON Mall Above Star Bazar, Satellite Ahmedabad 380 015. PAN : AFLPT 1240 H	Vs.	ACIT, Cent.Cir.2(4) Ahmedabad.
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अपीलार्थी (Appellant)		प्रत्यर्थी (Respondent)
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Assessee by :	None
Revenue by :	Shri Apporva Bharadwaj, Sr.DR

सुनवाई की तारीख/Date of Hearing : 08/01/2019

घोषणा की तारीख/Date of Pronouncement: 9 /01/2019

आदेश/O R D E R

PER RAJPAL YADAV, JUDICIAL MEMBER:

Present two appeals are directed at the instance of the assessee against common order of the Id.CIT(A)-13, Ahmedabad dated 28.6.2016 passed for the Asstt.Years 2007-08 to 2013-14.

2. Grievance of the assessee in these two assessment years i.e. Asstt.Year 2012-13 and 2013-14 is that the Id.CIT(A) has erred in levy of penalty amounting to Rs.10,000/- under section 271(1)(b) of the Act.

3. In response to the notice of hearing, none has come present on behalf of the appeal. Appeal in the Asstt.Year 2013-14 has been stated to be time barred by 46 days. A defect memo to this effect was issued

to the assessee, but defect has not been removed and no application for condonation of application has been filed.

4. With the assistance of the Id.DR, we have gone through the record carefully. The Id.CIT(A) while confirming the penalty has recorded the following finding:

"4. I have perused the statement of facts, the penalty order of the A.O. and the written submission made in this regard. I find that the details of non compliance are listed in para-4 of the penalty order. Vide para-5 the A.O. has detailed that show cause notice u/s. 271(l)(b) was issued, which remained uncomplished with. Before the A.O., the appellant has not given any satisfactory reason for non-imposition of penalty. I also find that the decision cited by the appellant is distinguishable on the facts of the present case as in the decision of Hon'ble Delhi Tribunal, the issue is of multiple issue of 143(2) notices. The A.O. is correct in holding that the penalty u/s. 271(l)(b) may be attracted for each of such failure to comply 142(1) notice. In my view, the penalty imposed by the A.O. for each of the A.Y. from 2007-08 to 2013-14 of Rs.10,000/- is sustainable and the same is therefore confirmed."

5. After perusal of the above finding, we do not find any merit in these appeals. The assessee failed to give any plausible explanation for his failure to comply with the notice issued by the AO. Hence, penalty of Rs.10,000/- has rightly been imposed and has rightly been confirmed by the Id.CIT(A) in both the years. Thus, appeals of the assessee are dismissed.

6. In the result, appeals of the assessee are dismissed.

Order pronounced in the Court on 9th January, 2019 at Ahmedabad.

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Sd/-
(RAJPAL YADAV)
JUDICIAL MEMBER

Ahmedabad; Dated 09/01/2019