

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.974/Ahd/2018**

**निर्धारण वर्ष/Asstt. Year: 2014-15**

Rajkumar Mohanlal – HUF 1817, GIDC Phase –III Vatva, Ahmedabad. PAN : AAEHR 8200 B	Vs.	ACIT, Cir.5(3) Narayan Chambers 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/ORDER**

**PER RAJPAL YADAV, JUDICIAL MEMBER:**

Assessee is in appeal before the Tribunal against order of Id.CIT(A)-5,Ahmedabad dated 2.2.2018 passed for Asstt.Year 2014-15.

2. Sole grievance of the assessee is that the Id.CIT(A) has erred in confirming levy of penalty amounting to Rs.10,000/- under section 271(1)(b) of the Income Tax Act, 1961.

3. In response to the notice of hearing the assessee has sent one line submission contending therein that appeal be decided on merit.

4. With the assistance of the Id.representatives, we have gone through the record carefully. We find that the Id.AO had confronted the assessee as to why penalty under section 271(1)(b) of the Act should not be imposed upon the assessee, because it failed to comply with notice under section 142(1) of the Act on six occasions except partial compliance of notice dated 2.3.2016. In response to this show cause notice, the assessee has not brought any material showing reasonable cause for its failure from complying with those notices. Hence, the Id.AO has imposed penalty of Rs.10,000/- only. Appeal to the CIT(A) did not bring any relief to the assessee.

5. A perusal of the assessee's submissions before the Id.CIT(A) would indicate that one of the plea taken by the assessee was non-service of notice upon it. However, it has not buttressed this submission with any plausible evidence. It has not given any explanation either before the AO or before the Id.CIT(A), in response to the notice served under section 274 r.w.s. section 271(1)(b) of the Act, vide which its explanation for non-compliance have been sought.

6. On due consideration of the above facts and circumstances, we are of the view that there is no plausible reason which prevented the assessee from compliance of the notice issued by the AO, therefore, penalty under section 271(1)(b) of the Act has rightly been imposed. We do not find any merit in this appeal. It is dismissed.

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

Order pronounced in the Court on 9<sup>th</sup> January, 2019 at Ahmedabad.

Sd/-  
(WASEEM AHMED)  
ACCOUNTANT MEMBER

Sd/-  
(RAJPAL YADAV)  
JUDICIAL MEMBER

Ahmedabad; Dated 9/01/2019