

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

श्री रमेश सी शर्मा, लेखा सदस्य के समक्ष  
BEFORE: SHRI RAMESH C SHARMA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 48/JP/2019  
निर्धारण वर्ष / Assessment Year : 2009-10

Shri Mohan Singh Soni, 338, Shankar Nagar, Brahampuri, Jaipur.	बनाम Vs.	I.T.O., Ward 5(1), Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AMXPS 0083 N		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Shravan Kr. Gupta (Adv)  
राजस्व की ओर से / Revenue by : Ms. Anuradha (JCIT)

सुनवाई की तारीख / Date of Hearing : 18/03/2019  
उदघोषणा की तारीख / Date of Pronouncement : 19/03/2019

आदेश / ORDER

PER: R.C. SHARMA, A.M.

This is an appeal filed by the assessee against the order of Id.CIT(A)-Iv, Jaipur dated 29/11/2018 for the A.Y. 2009-10 in the matter imposition of penalty U/s 271(1)(b) of the Income Tax Act, 1961 (in short the Act).

2. I have heard the rival contentions and found that the penalty of Rs. 10,000/- was imposed by the Assessing Officer for non-appearance on the date fixed for hearing. It was the contention of the Id AR of the assessee

that no notice was served on the assessee for appearance and furthermore, there was medical reasons also for non-appearance before the Assessing Officer on the date fixed for hearing. In support of the same, the assessee has filed affidavit and medical certificate. Considering the reasonable cause for non-appearance before the Assessing Officer, I do not find any merit in the penalty so imposed U/s 271(1)(b) of the Act amounting to Rs. 10,000/-, therefore, the Assessing Officer is directed to delete the same. I order accordingly.

3. In the result, appeal of the assessee is allowed.

Order pronounced in the open court on 19<sup>th</sup> March, 2019

Sd/-  
(रमेश सी शर्मा)  
(RAMESH C SHARMA)  
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 19<sup>th</sup> March, 2019

\*Ranjan

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

1. अपीलार्थी / The Appellants- Shri Mohan Singh Soni, Jaipur.
2. प्रत्यर्थी / The Respondent- The I.T.O., Ward 5(1), Jaipur.
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. 48/JP/2019)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar