

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "E": DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER

ITA.No.2372/Del./2017
Assessment Year 2012-2013

Late Manoj Kumar, Through Legal Heir Smt. Alka, RZ-C-1/76, Gali No.38, Mahavir Enclave-II, Palam, New Delhi-110059. PAN AKYPK0833F	vs.,	The Income Tax Officer, Ward-44(5), E-2 Block, Civic Centre, New Delhi. PIN - 110 002.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Atiq Ahmad, Sr. D.R.

Date of Hearing :	16.09.2019
Date of Pronouncement :	17.09.2019

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by assessee has been directed against the order of Ld. CIT(A)-15, Delhi, Dated 25.11.2016, for the A.Y. 2012-2013, challenging the levy of penalty under section 271(1)(c)/154 of the Income Tax Act, 1961.

2. Briefly the facts of the case are that the A.O. passed the assessment order under section 143(3) vide Order Dated 23.03.2015 computing the total income at Rs.37,98,150/- as against the returned income of Rs.9,42,160/- by disallowing certain expenses. The A.O. vide separate Order Dated 28.09.2015 levied the penalty under section 271(1)(c) of the I.T. Act for a sum of Rs.3,18,378/-. The A.O, thereafter, passed the Order under section 154 of the I.T. Act, Dated 31.12.2015 computing the penalty to Rs.82,750/-. The assessee challenged this Order under section 154 of the I.T. Act, Dated 31.12.2015 before the Ld. CIT(A). It was pleaded that no penalty can be imposed against the L.R. as no estate has developed on the assessee from the deceased assessee. The Ld. CIT(A) rejected the contention of assessee and dismissed the appeal of assessee.

3. The assessee has been notified the date of hearing twice through registered post. However, none appeared on behalf of the assessee.

4. We have heard the Ld. D.R. who has supported the Orders of the authorities below by submitting that assessee has merely challenged the Order under section 154 before the Ld. CIT(A) in which no infirmity have been pointed out. Therefore, appeal of assessee rightly dismissed.

5. After considering the submissions of the Ld. D.R, we are of the view that no interference is called for in the matter. The assessee filed appeal before the Ld. CIT(A) against the Order dated 31.12.2015 passed by ITO, Ward-44(5), New Delhi, under section 154 of the I.T. Act. The A.O. in this impugned order under section 154 has merely calculated the penalty amount finding mistake therein and reduced the same. No infirmity have been pointed out in the Order of the A.O. before the Ld. CIT(A). In the absence of any representation from the side of the assessee, we are of the view that no interference is called for in the matter.

6. In the result, appeal of Assessee dismissed.

Order pronounced in the open Court.

Sd/-
(O.P. KANT)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 17th September, 2019

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT "E" Bench
6.	Guard File

// BY Order //

Asst. Registrar : ITAT Delhi Benches :
Delhi.