

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ 'B' अहमदाबाद ।

IN THE INCOME TAX APPELLATE TRIBUNAL  
"B" BENCH, AHMEDABAD

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER  
& SHRI MAHAVIR PRASAD, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 1377/Ahd/2018

(निर्धारण वर्ष / Assessment Year : 2013-14)

<b>Gulshanbanu Sabirbhai Shaikh</b> 135, Shivshakti Estate, Opp. Kashiram Textile Mill, Narol, Ahmedabad - 382405	<b>बनाम/</b> Vs.	<b>ITO</b> Ward 3(2)(7), Ahmedabad
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : CXFPS7519J</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri Varis Isani, A.R.
प्रत्यर्थी की ओर से / Respondent by :	Shri Vidhyut Trivedi, Sr. D.R.

सुनवाई की तारीख / Date of Hearing	16/01/2020
घोषणा की तारीख /Date of Pronouncement	20/01/2020

आदेश/ORDER

**PER PRADIP KUMAR KEDIA - AM:**

The captioned appeal has been filed at the instance of the assessee against the order of the Commissioner of Income Tax (Appeals)-3, Ahmedabad (CIT(A)' in short), dated 16.03.2018

arising in the penalty order dated 13.10.2016 passed by the Assessing Officer (AO) under s. 271(1)(b) of the Income Tax Act, 1961 (the Act) concerning AY 2013-14.

2. As per the captioned appeal, the assessee has challenged imposition of penalty of Rs.10,000/- under s. 271(1)(b) of the Act on account of alleged noncompliance of notices issued by the AO in the course of assessment proceedings.

3. It is noticed from the assessment records that assessee was a chronic defaulter before the AO and never attended before the AO despite several six notices issued from time-to-time. The AO accordingly passed summary assessment under s.144 of the Act and also invoked the provisions of Section 271(1)(b) of the Act for noncompliance of statutory notices issued under s.142(1)/143(2) of the Act. The penalty was imposed at Rs.10,000/- for one instance of such failure. The assessee could not furnish any satisfactory answer for such gross act of noncompliance. No reasonable cause has been shown either before the AO or before the CIT(A) for such continue default and more particularly in response to notice issued under s.142(1) of the Act dated 26<sup>th</sup> June, 2016 served upon the assessee. The AO, in our view, cannot be faulted to invoke the provisions of Section 271(1)(b) of the Act in respect of such recalcitrant assessee. In the absence of any cause shown before us which prevented the

assessee from comply with the statutory notices, we do not see any perceptible reason to interfere with the order of the CIT(A).

4. In the result, the appeal filed by the assessee is dismissed.

**This Order pronounced in Open Court on 20/01/2020**

Sd/-  
(MAHAVIR PRASAD)  
JUDICIAL MEMBER  
Ahmedabad: Dated 20/01/2020

Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER

True Copy

S. K. SINHA

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद /  
DR, ITAT, Ahmedabad
6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण, अहमदाबाद ।