

आयकर अपीलीय अधिकरण, दिल्ली न्यायपीठ “एस.एम.सी”, नई दिल्ली में

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH ‘S.M.C’, NEW DELHI**

सुश्री सुषमा चावला, उपाध्यक्ष के समक्ष  
**BEFORE MS. SUSHMA CHOWLA, VICE PRESIDENT**

आयकर अपील सं. / ITA No.5569/Del/2019

निर्धारण वर्ष / Assessment Year 2010-11

Vrinda Sales P. Ltd.,  
I-190, Ashok Vihar, Phase-I,  
1<sup>st</sup> Floor, Delhi-110052.

PAN-AACCV1665M

.....अपीलार्थी / Appellant

vs

The ITO,  
Ward-26(4), New Delhi.

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Ms. Surbhi Goyal, CA

प्रत्यर्थी की ओर से / Respondent by : Sh. Pradeep Singh Gautam, Sr.DR

सुनवाई की तारीख / Date of Hearing : 16.01.2020	घोषणा की तारीख / Date of Pronouncement: 21.02.2020
---	---

**आदेश / ORDER**

The present appeal filed by assessee is against order of CIT(A)-9, New Delhi dated 18.04.2019 relating to assessment year 2010-11 against order passed under section 143(3) r.w.s 147 of the Income-tax Act, 1961 (in short ‘the Act’).

2. The Ld.AR for the assessee moved an application for adjournment. However, because of smallness of the issue, the adjournment moved by the Ld.AR for the assessee was refused.

3. The issue raised in the present appeal is against the levy of penalty u/s 271(1)(b) of the Act at Rs.30,000/-. The reason for the aforesaid levy of

penalty was non-compliance to three notices issued u/s 142(1)/143(2) of the Act. The perusal of the details filed in the assessment order reflect that the first default was of the notice dated 10.07.2017 and the second default was on account of notices issued u/s 143(2) and 142(1), both dated 06.11.2017. The said levy of penalty has been upheld by the CIT(A) against which the assessee is in appeal. In the totality of the facts and circumstances, there is no merit in the aforesaid levy of penalty u/s 271(1)(b) of the Act at Rs.30,000/-; the same is restricted to Rs.10,000/-. Thus, grounds raised by the assessee are partly allowed.

4. In the result, the appeal of the assessee is partly allowed.

Order pronounced in the open court on 21<sup>st</sup> February, 2020.

**Sd/-**

**(SUSHMA CHOWLA)**

**उपाध्यक्ष / VICE PRESIDENT**

दिल्ली / दिनांक Dated : 21<sup>st</sup> February, 2020

*\* Amit Kumar \**

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. मुख्य आयकर आयुक्त / The Pr. CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक रजिस्ट्रार, आयकर अपीलीय अधिकरण ,दिल्ली  
Assistant Registrar, ITAT, Delhi