

आयकर अपीलीय अधिकरण, दिल्ली न्यायपीठ "जी", नई दिल्ली में

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'G', NEW DELHI**

सुश्री सुषमा चावला, उपाध्यक्ष एवं श्री प्रशांत महर्षि, लेखा सदस्य के समक्ष  
**BEFORE MS. SUSHMA CHOWLA, V.P & SHRI PRASHANT MAHARISHI, AM**

आयकर अपील सं. / ITA No.5913/Del/2016

निर्धारण वर्ष / Assessment Year 2009-10

Time Bound Contracts Pvt.Ltd.,  
Parsvnath Metro Tower,  
Near Shahdara Metro Station,  
New Delhi-110032.

PAN-AACCT1772B

.....अपीलार्थी / Appellant

vs

The ITO,  
Ward-25(3), New Delhi.

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by : Sh. Paritosh Jain, Adv.

प्रत्यर्थी की ओर से / Respondent by : Sh. H.K.Choudhary, CIT DR

सुनवाई की तारीख / Date of Hearing : 04.02.2020	घोषणा की तारीख / Date of Pronouncement: 13.03.2020
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**आदेश / ORDER**

**PER SUSHMA CHOWLA, VP**

The present appeal filed by assessee is against order of CIT(A)-13, New Delhi dated 19.08.2016 relating to assessment year 2009-10 against penalty levied under section 271(1)(b) of the Income-tax Act, 1961 (in short 'the Act').

2. The issue raised in the present appeal is against the levy of penalty u/s 271(1)(b) of the Act.

3. Briefly in the facts of the case the assessment was completed in the case of the assessee u/s 153C/143(3) of the Act. Thereafter, penalty proceedings u/s 271(1)(b) r.w.s 274 of the Act were initiated for non-appearance on three

dates of hearing. The assessee failed to furnish any information for non-compliance of notice and hence, penalty of Rs.10,000/- was imposed to the assessee. The CIT(A) upheld the levy of penalty u/s 271(1)(b) of the Act rejecting the plea of the assessee. The assessee is in appeal before us with regard to levy of penalty u/s 271(1)(b) of the Act.

4. The Ld.AR for the assessee pointed out that similar penalty was levied for Assessment Years 2005-06, 2010-11 & 2012-13 in assessee's own case which has been deleted by the Tribunal vide its order dated 07.01.2020. The assessment was completed u/s 143(3) & 153C of the Act on similar dates and penalty can be cancelled on appeal also.

5. We find merit in the plea of the assessee in this regard. On the perusal of the Tribunal's order in assessee's own case for Assessment Years 2005-06, 2010-11 & 2012-13 vide order dated 07.01.2020, we find that similar default of non-appearance has been noted by the Tribunal and the penalty levied u/s 271(1)(b) of the Act has been cancelled in the respective years. Following the same parity of reasoning, we delete the penalty levied u/s 271(1)(b) of the Act.

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

Order pronounced in the open court on 13<sup>th</sup> March, 2020.

**Sd/-**  
**(PRASHANT MAHARISHI)**  
लेखा सदस्य / ACCOUNTANT MEMBER

**Sd/-**  
**(SUSHMA CHOWLA)**  
उपाध्यक्ष / VICE PRESIDENT

दिल्ली / दिनांक Dated : 13<sup>th</sup> March, 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. **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**