

**IN THE INCOME TAX APPELLATE TRIBUNAL
RANCHI BENCH, RANCHI**

Before **Shri S.S.Godara, Judicial Member** and
Dr. A.L. Saini, Accountant Member

ITA No.191/Ran/2017
Assessment Year :2014-15

P.A Projects Pvt. Ltd., C-1, 2A, City Centre, Sector-4, Bokaro- 827004 [PAN No.AACCP 349 Q]	बनाम V/s.	DCIT, Circle-3, Bokaro
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Shri Ajay Kumar, Addl. CIT-DR
सुनवाई की तारीख/Date of Hearing	04-03-2020
घोषणा की तारीख/Date of Pronouncement	04-03-2020

आदेश /ORDER

PER BENCH (oral):-

This assessee's appeal for assessment year 2014-15 arises against the Commissioner of Income Tax (Appeals)-Hazaribag's order dated 22.06.2017 passed in case No.10055/HZB/2016-17, imposing penalty u/s 271(1)(b) of the Income Tax Act, 1961; in short 'the Act'.

Case called twice. None appears at the assessee's behest. The registry has sent an RPAD notice(s) to the assessee as well for today's hearing. We proceed *ex parte* against the assessee. The case is not taken up for adjudication on merits.

2. The assessee's sole substantive grievance raised in the instant appeal challenges correctness of both the lower authorities imposing sec. 271(1)(b) penalty of Rs.20,000/- on account of its alleged non-compliance to the Assessing Officer's scrutiny notice(s). We are informed that the Assessing Officer had a completed regular assessment u/s 143(3) of the Act. The same sufficiently indicates that it is not a case of the alleged non-compliance *per se* as is made out in both the lower proceedings. We thus direct the Assessing Officer to delete the impugned penalty.

3. This assessee's appeal is allowed.

Order pronounced in the open court at the close of hearing on
Wednesday, 4th March 2020

Sd/-

(लेखा सदस्य)

(Dr. A.L. Saini)

(Accountant Member)

Ranchi,

*Dkp Sr.P.S

दिनांक:- 04/03/2020 रांची

Sd/-

(न्यायिक सदस्य)

(S.S.Godara)

(Judicial Member)

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

1. अपीलार्थी/Appellant-P.A. Projects Pvt. Ltd. C-1, 22A, City Centre, Sector-4, Bokaro-827004
2. प्रत्यर्थी/Respondent-DCIT, Cir-3, Bokaro
3. संबंधित आयकर आयुक्त रांची / Concerned CIT Ranchi
4. आयकर आयुक्त- अपील रांची / CIT (A) Ranchi
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रांची/ DR, ITAT, Ranchi
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

SR.PS, (on Tour), RANCHI