

*IN THE INCOME TAX APPELLATE TRIBUNAL
RANCHI BENCH "SMC" RANCHI*

Before **Shri S.S, Godara, Judicial Member**

ITA Nos.39-41/Ran/2019 Assessment Years: 2008-09 to 2010-11
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Subodh Kumar Poddar Sadar Bazar, Amlatola, Chaibasa-833201 [PAN No.ABJPP 6859 J]	<u>बनाम/</u> V/s.	DCIT, Central Circle, Jamshedpur
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

आवेदक की ओर से/By Assessee	Shri K.N. Prasad, Advocate
राजस्व की ओर से/By Revenue	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 /O R D E R

(Oral)

These three assessee's appeals arise against the Commissioner of Income Tax(Appeals) Patna's common orders; all dated 29.11.2018 confirming the Assessing Officer's action imposing penalty(ies) in common order dated 28.06.2013 inn proceedings u/s 271A of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file(s) perused.

2. I notice at the outset that both the lower authorities have levied identical u/s 271A penalty(ies) of Rs.25,000/- in each assessment year(s), for non-maintenance of books of account whereas the individual assessee has been assessed u/s 44AF of the Act. i.e. presumptive scheme of taxation not

requiring maintenance of books of account. I therefore delete the identical impugned penalty(ies) for this precise reasons alone.

3. These assessee's three appeal(s) are allowed. ***A copy of instant common order be placed in the respective case file(s).***

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

Sd/-
(न्यायिक सदस्य)
(S.S. Godara)
Judicial Member

*Dkp/Sr.PS

दिनांक:- 04/03/2020 रांची

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

1. आवेदक/Assessee-Shri Subodh Kr. Poddar,Sadar Bazar, Amlatola, Chaibasa-833201.
2. राजस्व/Revenue-DCIT,Central Circle, Jamshedpur.
Road, Dhanbad-826001
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण रांची / DR, ITAT, Ranchi
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,
Sr. Private Secretary/P.S (on Tour)
आयकर अपीलीय अधिकरण, रांची ।