

IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI, 'E' COURT, AT KOLKATA

BEFORE SHRI S.S. GODARA, JM & DR. A.L.SAINI, AM

आयकरअपीलसं./ITA Nos.71 & 72/Ran/2019

(निर्धारणवर्ष / Assessment Years:2011-12 & 2012-13)

Shri Naresh Kumar Singh	Vs.	ITA, Ward-1(3),Dhanbad
CA D. N. Dokania, 103A, Shanti Bhawan, Bank More, Dhanbad-826001, Jharkhand		
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: BZTPS 5004 D		
(Appellant)	..	(Respondent)

Appellant by : Shri Navin Dokania, FCA

Respondent by :Shri A. K. Mohanti, Addl. CIT Sr. DR

सुनवाईकीतारीख/ Date of Hearing : 13/07/2020

घोषणाकीतारीख/Date of Pronouncement : 31/07/2020

आदेश / O R D E R

Per Bench (Oral):

These two assessee's appeals for assessment years 2011-12 & 2012-13; respectively are directed against the CIT(A)-Dhanbad's orders dated 04/12/2018 passed in case no. CIT(A), Dhanbad/10034& 100033/2016-17; respectively involving penalty proceedings u/s 271A of the Income Tax Act, 1961 (in short the 'Act').

Heard both the parties. Case files perused.

2. We find during the course of hearing that both the lower authorities have imposed u/s 271A penalties of Rs. 25,000/- each on account of assessee's not having maintained books of accounts. Case file indicates that this assessee had been acting as a transport agent on behalf of other parties without having turnover of his own. We conclude in view of this clinching fact that the same sufficiently

suggests to be a debatable issue regarding maintenance of books of account and therefore, the impugned penalty deserves to be deleted. We order accordingly.

3. In the result, assessee's two appeals are allowed.

Order pronounced in the Court on 31.07.2020

Sd/-

(A.L.SAINI)

लेखासदस्य / ACCOUNTANT MEMBER

Sd/-

(S.S.GODARA)

न्यायिकसदस्य / JUDICIAL MEMBER

कोलकाता /Kolkata;

दिनांक/ Date: 31/07/2020

SB, Sr.PS

Copy of the order forwarded to:

1. Shri Naresh Kumar Singh
2. ITO, Ward-1(3), Dhanbad
3. C.I.T(A)-
5. CIT(DR), Ranchi Bench, Ranchi .
6. Guard File.

4. C.I.T.- Ranchi

True copy

By Order

Assistant Registrar
ITAT, Ranchi Bench