

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "SMC" JAIPUR

श्री कुल भारत, न्यायिक सदस्य के समक्ष  
BEFORE: SHRI KUL BHARAT, JUDICIAL MEMBER

आयकर अपील सं./ITA. No. 209/JP/2021  
निर्धारण वर्ष / Assessment Year : 2017-18

Vandana Sharma, 805, Baran Road, Khanpur, Jhalawar, Rajasthan, India-326001.	बनाम Vs.	CIT(A) NFAC, Delhi.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: BPTPS 9749 M		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by: Shri Priyank Kabra (CA)  
राजस्व की ओर से / Revenue by : Smt. Monisha Choudhary (JCIT)

सुनवाई की तारीख / Date of Hearing : 23/12/2021  
उद्घोषणा की तारीख / Date of Pronouncement : 23/12/2021

आदेश / ORDER

**PER: KUL BHARAT, J.M.**

This is an appeal filed by the assessee against the order of Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi dated 25/08/2021 for the A.Y. 2017-18.

2. By way of this appeal, the assessee is basically aggrieved by the order of the Id. CIT(A), NFAC in confirming the penalty imposed U/s 271F of the Income Tax Act, 1961 (in short, the Act).

3. At the outset, the Id. Counsel for the assessee submitted that the assessee was not provided meaningful and effective representation before the authorities below. He also submitted that the assessee is running e-mitra services authorized by the Government of Rajasthan for providing

utilities services. It is contended that the assessee had never been an income tax payee as the income remained lower than the prescribed limit.

4. On the contrary, the Id. DR has vehemently supported the orders of the authorities below.

5. I have considered the rival contentions and carefully perused the material placed on record. I have seen from the records that the assessee was not given reasonable opportunity to represent her case, therefore, in the interest of principles of natural justice, I hereby set aside the impugned order and restore the issue of levy of penalty U/s 271F of the Act to the file of the A.O. to decide the issue afresh after giving adequate opportunity of hearing to the assessee.

6. In the result, the appeal of the assessee is allowed for statistical purposes only.

Order pronounced in the open Court on 23/12/2021.

Sd/-  
(Kul Bharat)  
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 23/12/2021

\*Ranjan

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Smt. Vandana Sharma, Jhalawar.
2. प्रत्यर्थी / The Respondent- The CIT(A) NFAC, Delhi.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 209/JP/2021)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar