

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE – VIRTUAL COURT

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI RAVISH SOOD, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.1349 to 1354/PUN/2018
निर्धारण वर्ष / Assessment Years: 2008-09 to 2013-14

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| Vishwanath Mhatarji Mete, Plot No.E-10, MIDC Area, Waluj, Aurangabad-431136. PAN : AKAPM0524B | Vs. | ACIT, Circle- 1, Aurangabad. |
| Appellant | | Respondent |

Assessee by : None
Revenue by : Shri M. G. Jasnani
Date of hearing : 04.01.2022
Date of pronouncement : 04.01.2022

आदेश / ORDER

PER BENCH :

These are the appeals filed by the assessee directed against the respective orders of Id. Commissioner of Income Tax (Appeals)- 1, Aurangabad ['CIT(A)' for short] confirming the levy of penalty u/s 221 of the Income Tax Act, 1961 ('the Act') for the assessment years 2008-09 to 2013-14.

2. Since the identical facts and issues are involved in all these appeals, we proceed to dispose of the same by this common order.

3. For the sake of convenience and clarity, the facts relevant to the appeal in ITA No.1349/PUN/2018 for the assessment year 2008-09 are stated herein.

ITA No.1349/PUN/2018 :

4. During the course of assessment proceedings for the assessment year 2008-09, the Assessing Officer noticed that the tax due on the returned income had not been paid. Accordingly, the appellant was show caused vide notice dated 04.01.2016, however, despite several opportunities granted to the appellant, the appellant had not filed any explanation before the Assessing Officer. Therefore, the Assessing Officer had proceeded with levy of penalty u/s 221 of the Act for non-payment of self-assessment tax due on the returned income and levied penalty of Rs.2,97,250/- vide order dated 29.06.2016.

5. Being aggrieved by the above order of penalty, the appellant had preferred an appeal before the ld. CIT(A). Even before the ld. CIT(A), despite several opportunities granted to the appellant, the appellant could not offer any explanation as to how he was prevented from paying the self-assessment tax due on the returned income. Therefore, the ld. CIT(A) was constrained to dispose of the appeal on merits confirming the levy of penalty as there is no

material on record indicating as to how the appellant was prevented from the payment of self-assessment tax due on the returned income.

6. Being aggrieved, the appellant is before us in the present appeal.

7. There is a delay in filing the above captioned six appeals by 68 days and the assessee had filed an affidavit for condoning the delay stating that the delay occurred on account of wrong advice given by the consultant who advised to prosecute the remedy under the provisions of section 154 of the Act whereas another consultant had advised for filing the appeals, in the process the delay had occurred. The above averments made in the affidavit were not controverted by the ld. Sr. DR. In the circumstances, we are satisfied that the appellant is prevented by sufficient reasonable cause from filing the appeals within the time. Accordingly, we condone the delay of 68 days in filing the appeals.

8. Even before us, despite several notices of hearing, none appeared on behalf of the appellant. On careful perusal of the grounds of appeal raised before us, we find that there is no ground pleading the difficulty or reasonable cause for non-payment of self-assessment tax due on the returned income. In the circumstances,

we have no option, but to confirm the order of the ld. CIT(A). Accordingly, we do not find any merits in the appeal filed by the assessee.

9. In the result, the appeal filed by the assessee in ITA No.1349/PUN/2018 for the assessment year 2008-09 stands dismissed.

ITA Nos.1350 to 1354/PUN/2018 :

10. Since the facts and issues involved in all the above six appeals are identical, therefore, our decision in ITA No.1349/PUN/2018 for the assessment year 2008-09 shall apply *mutatis mutandis* to the rest of five appeals of the assessee in ITA Nos.1350 to 1354/PUN/2018 for the assessment years 2009-10 to 2013-14. Thus, appeals of the assessee in ITA Nos.1350 to 1354/PUN/2018 for the assessment years 2009-10 to 2013-14 are dismissed.

11. Resultantly, all the above six appeals of the assessee are dismissed.

Order pronounced on this 04th day of January, 2022.

Sd/-
(RAVISH SOOD)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 04th January, 2022.
Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-1, Aurangabad.
4. The Pr. CIT-1, Aurangabad.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.