

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

श्री महावीर सिंह, उपाध्यक्ष एवं डॉ एम एल मीना, लेखा सदस्य के समक्ष
BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
Dr. M.L. MEENA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.:2065/CHNY/2017

निर्धारण वर्ष /Assessment Year: 2011 - 2012

Dr. D.B.D. Sathiakumar,

No.349/353, T.H. Road,

Tiruvottiyur, Chennai – 600 019.

PAN : AANPS 0249N

(अपीलार्थी/Appellant)

The Assistant Commissioner

of Income Tax,

Non-Corporate Circle – 6,

Chennai – 600 006.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: None

प्रत्यर्थी की ओर से/Respondent by

: Shri AR.V. Sreenivasan, Addl.CIT

सुनवाई की तारीख/Date of Hearing

: 10.03.2022

घोषणा की तारीख/Date of Pronouncement

: 14.03.2022

आदेश /O R D E R

PER BENCH:

This appeal filed by the assessee is directed against the order of learned Commissioner of Income Tax (Appeals)-5, Chennai in ITA No.2/CIT(A)-5/16-17; dated 02.06.2017 for the assessment year 2011-2012.

2. None appeared before us representing the Assessee while Shri AR.V. Sreenivasan, Additional CIT represented on behalf of the Department.

3. The brief facts of the case are that the Assessee is an individual who is in the business of running a hospital and a canteen for the patients. The Assessee filed his return of income electronically on 27.03.2012 admitting a total income of Rs.1,97,98,565/-. The same was processed u/s.143(1) of the Income Tax Act, 1961 on 14.02.2013 determining a total income of Rs.1,97,98,565/-. Subsequent to the processing of the return of income u/s.143(1) of the Act, the Assessing Officer had noticed that the total turnover of the Assessee was actually Rs.5,97,51,065/- and that the date of the audit report u/s.44AB of the Act was 30.09.2011 but the Assessee had filed its return of income only on 27.03.2012. As the Assessee has violated the provisions of Section 44AB r.w.s.139(1) of the Act, the Assessing Officer levied penalty u/s.271B of the Act of Rs.1,50,000/-. On appeal, the learned CIT(A) had confirmed the penalty levied by the Assessing Officer u/s.271B of the Act.

4. Aggrieved, Assessee preferred appeal before the Tribunal. On appeal before us, the learned Counsel for the Assessee filed a letter dated 03.08.2021 along with a counterfoil towards remittance of the said amount of Rs.1,50,000/- as proof of payment for the penalty levied by the Assessing Officer u/s.271B of the Act and prayed to drop the appeal proceedings, as the amount of Rs.1,50,000/- was already remitted.

5. The learned Departmental Representative, Shri AR.V. Sreenivasan, Additional CIT had no objection towards the request of the Assessee.

6. It is noted that the Assessee had paid the penalty of Rs.1,50,000/- levied by the Assessing Officer u/s.271B of the Act, vide Challan No.01578 dated 25.12.2019 and filed the Tax Payer Counterfoil vide letter dated 03.08.2021. The Assessee had requested to drop the appeal proceedings in his case, as the penalty amount was already remitted. The learned

Departmental Representative has no serious objection to the request of the Assessee, and hence we hereby dismiss the appeal, as not maintainable.

7. In the result, the appeal filed by the Assessee is dismissed.

Order pronounced in the open court on 14th March, 2022 at Chennai.

Sd/-

(महावीर सिंह)

(MAHAVIR SINGH)

उपाध्यक्ष /VICE PRESIDENT

Sd/-

(डॉ एम एल मीना)

(Dr. M.L. MEENA)

लेखा सदस्य /ACCOUNTANT MEMBER

चेन्नई/Chennai,

दिनांक/Dated, the 14th March, 2022

IA, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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|------------------------|--------------------------|------------------------------|
| 1. अपीलार्थी/Appellant | 2. प्रत्यर्थी/Respondent | 3. आयकर आयुक्त (अपील)/CIT(A) |
| 4. आयकर आयुक्त /CIT | 5. विभागीय प्रतिनिधि/DR | 6. गार्ड फाईल/GF. |