

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI “SMC” BENCH: NEW DELHI**

(THROUGH VIDEO CONFERENCING)

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

ITA No.5986/Del/2017

[Assessment Year : 2014-15]

Devender Kumar, BD-130, Bathala Apartment, 43, I.P. Extension, Patparganj, Delhi-110092. PAN-AHVPK0864G	vs	ITO, Ward-59(2), New Delhi.
APPELLANT		RESPONDENT
Appellant by	None	
Respondent by	Shri Sanjiv Mahajan, Sr.DR	
Date of Hearing	02.03.2022	
Date of Pronouncement	22.04.2022	

ORDER

PER KUL BHARAT, JM :

The present appeal filed by the assessee for the assessment year 2014-15 is directed against the order of Ld. CIT(A)-19, New Delhi dated 04.07.2017.

The assessee has raised following grounds of appeal:-

1. *“On the basis and in the circumstances of the case and in law, the CIT (A) was incorrect and unjustified in:-*
 - a) *Upholding the penalty u/s 271(1)(b) without there being any penalty notice issued prior to the imposition of penalty.*
 - b) *Upholding the levied of penalty only on the basis of show cause notice and also in the absence of any penalty notice issued.*
 - c) *Upholding the penalty on the basis of penalty order passed u/s 271(1)(b) only on the basis of show cause notice and without any penalty notice.*
 - d) *Upholding the penalty levy on the basis of order passed on 09.12.2016 even when the assessment order was also passed on 09.12.2016.*

e) *Upholding the penalty even when penalty of Rs.10,000/- under the section has been separately again levied on the basis of penalty notice issued u/s 271(l)(b) vide notice dated 09.12.2016 which is separately pending before the CIT(A).”*

2. At the time of hearing, no one attended the proceedings on behalf of the assessee. It is seen from the record that on the last date of hearing also, no one attended the proceedings. Even on various dates and also on institution of appeal, there is no appearance on behalf of the assessee. It is quite clear that the notices were sent to the assessee. Under these facts, the appeal of the assessee is taken up for hearing in the absence of the assessee.

3. Ld. Sr. DR submitted that the only issue raised by the assessee in this appeal is regarding the confirmation of penalty u/s 271(1)(b) of the Income Tax Act, 1961 (“the Act”).

4. I have heard Ld. Sr. DR and perused the material available on record and gone through the orders of the authorities below. The Assessing Officer imposed penalty u/s 271(1)(b) of the Act on account of non-compliance of the notice. The assessee has not furnished any explanation regarding non-compliance of the statutory notices. In the absence of such explanation, I do not see any reason to interfere with the finding of authorities below, the same is hereby affirmed. Thus, grounds raised by the assessee are dismissed.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 22nd April, 2022.

Sd/-

(KUL BHARAT)
JUDICIAL MEMBER

** Amit Kumar **

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI