

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'E', NEW DELHI**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. YOGESH KUMAR US, JUDICIAL MEMBER**

ITA No.1743, 1744 & 1745/Del/2020  
Assessment Year: 2011-12

<b>Mukesh H. No.90, Village Kherki Daula, Gurgaon-122001 PAN No.BCRPM5422Q</b>	<b>Vs</b>	<b>ITO Ward- 2 (5) Gurgaon</b>
<b>(APPELLAN</b>		<b>(RESPONDENT)</b>

<b>Appellant</b>	None
<b>Respondent</b>	Sh. Amit Shukla, Sr. DR

Date of hearing:	04/08/2022
Date of Pronouncement:	04/08/2022

**ORDER**

**PER N.K. BILLAIYA, AM:**

ITA No.1743/Del/2020 is the appeal by the assessee is preferred against the order of the CIT(A)-2, Gurgaon dated 31.01.2020 pertaining to A.Y.2011-12 wherein the CIT(A) has confirmed the levy of penalty u/s. 271F of the Act amounting to Rs.5000/- by an exparte order.

2. ITA No.1744/Del/2020 is the appeal by the assessee preferred against the order of the CIT(A)-2, Gurgaon dated

06.03.2020 pertaining to A.Y. 2011-12 wherein the CIT(A) confirmed the levy of penalty u/s. 271 (1) (c) of the Act amounting to Rs.812547/-.

3. ITA No.1745/Del/2020 is the appeal by the assessee preferred against the order of the CIT(A)-2, Gurgaon dated 31.01.2020 pertaining to A.Y.2011-12 wherein the CIT(A) confirmed the levy of penalty u/s. 271 (1) (b) of the Act amounting to Rs.10,000/- by an exparte order.

4. None appeared on behalf of the assessee inspite of notice, therefore, we decided to proceed exparte.

5. We have carefully perused the orders of the authorities below. We find that in none of the appeal mentioned here-in-above the assessee or her authorized representative appeared before the AO and also none appeared before the first appellate authority. Even before us no one cared to appear inspite of notice.

6. A perusal of the orders show that for each fault reasonable opportunity was given to the assessee to defend herself but the assessee failed to make any submission and, therefore, the respective penalties were levied by the AO and confirmed by the CIT(A).

7. We do not find any error or infirmity in the order of the CIT(A). All the captioned appeals are accordingly dismissed.

8. Decision announced in the open court on 04.08.2022.

Sd/-  
**(YOGESH KUMAR US)**  
**JUDICIAL MEMBER**

\*NEHA, Sr. Private Secretary\*

Date:- .08.2022

Copy forwarded to:

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

Sd/-  
**(N. K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI