

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No.447/Del/2021  
Assessment Year: 2013-14

<b>Vikas C/o Umang Sahai Aggarwal Advocate 505, Maitri Apartment, Opp. Metro Pillar 411, Sector-09, Rohini New Delhi PAN No.AIDPV2988H</b>	<b>Vs</b>	<b>ITO Ward-5 Rohtak</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

<b>Appellant</b>	None
<b>Respondent</b>	Sh. M. Baranwal, CIT DR

Date of hearing:	31/08/2022
Date of Pronouncement:	31/08/2022

**ORDER**

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

This appeal by the assessee is preferred against the order of the CIT(A), Rohtak dated 30.07.2020 for A.Y.2011-12.

2. The solitary grievance of the assessee is that the CIT(A) erred in confirming the penalty of Rs. 10,000/- levied u/s. 271 (1) (b) of the Act.

3. The roots for the levy of penalty lie in the assessment order framed u/s. 144 of the Act determining total income of the assessee at Rs.12.60 lacs. Since the assessee did not comply with the statutory notices issued by the AO the AO proceeded by levying penalty of Rs.10,000/- u/s. 271 (1) (b) of the Act.

4. Though the assessee challenged the levy of penalty before the CIT(A) but did not attend the appellate proceedings and the CIT(A) after considering the facts on record confirmed the penalty so levied by the AO.

5. Before us none appeared on behalf of the assessee inspite repetitive notices we decided to proceed exparte. The DR was heard at length who placed strong reliance on the orders of the lower authorities.

6. We have carefully perused the assessment order and the order of the first appellate authority. The undisputed fact is that the assessment order was framed exparte u/s. 144 of the Act. It is also not in dispute that the appellate proceedings before the first appellate authority were also not attended and the CIT(A) was

left with no choice but to decide the appeal exparte.

7. Even before us the assessee neither appeared in person nor through any authorised representative. This conduct of the assessee clearly show that he is not only negligent but also do not have any respect to the judicial proceedings, therefore, we decline to interfere with the findings of the CIT(A). The appeal by the assessee is dismissed.

8. Decision announced in the open court on 31.08.2022.

Sd/-  
**(ASTHA CHANDRA)**  
**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

Date of dictation	31.08.2022
Date on which the typed draft is placed before the dictating Member	31.08.2022
Date on which the typed draft is placed before the Other member	31.08.2022
Date on which the approved draft comes to the Sr.PS/PS	31.08.2022
Date on which the fair order is placed before the Dictating Member for Pronouncement	31.08.2022
Date on which the fair order comes back to the Sr. PS/ PS	31.08.2022
Date on which the final order is uploaded on the website of ITAT	31.08.2022
Date on which the file goes to the Bench Clerk	31.08.2022
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	