

**IN THE INCOME TAX APPELLATE TRIBUNAL,
'B' BENCH, KOLKATA**

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Shri Girish Agrawal, Accountant Member**

**I.T.A. No. 71/KOL/2023
Assessment Year: 2013-2014**

***Durgesh Vanijya Pvt. Limited,.....Appellant
20B, Abdul Hameed Street,
5th Floor, Room No. 7,
Kolkata-700069
[PAN: AACCD3555E]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-3(1), Kolkata
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700069***

Appearances by:

*No one, appeared on behalf of the assessee
Shri P.P. Barman, Addl. CIT, appeared on behalf of the
Revenue*

Date of concluding the hearing : March 13, 2023

Date of pronouncing the order : March 13, 2023

O R D E R

Per Rajpal Yadav, Vice-President (KZ):-

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 29.11.2022 passed for A.Y. 2013-14.

2. The solitary grievance of the assessee is that the ld. CIT(Appeals) has erred in confirming the penalty of Rs.30,000/- imposed by the ld. Assessing Officer under section 271(1)(b) of the Income Tax Act on account of non-compliance of the assessee of statutory notices dated 09.02.2021, 19.02.2021 and 17.08.2021.

3. In response to the notice of hearing, a Clerk from the Office of the Tax Consultant appeared for seeking adjournment. However, we do not find any reason to grant an adjournment and proceed to decide the appeal of the assessee.

4. With the assistance of ld. D.R., we have gone through the record carefully. A perusal of the assessment order would reveal that ld. Assessing Officer has reproduced the details of notices and their non-compliance. Such details reflected as under:-

“Further, the case was transferred to the National e-Assessment Center under FAS and thereafter, various notices were issued to the assessee from time to time which are listed as under:-

<i>Sr. No.</i>	<i>Notice Details</i>	<i>Date of issue</i>	<i>Due Date of compliance</i>
<i>1.</i>	<i>Notice u/s 142(1)</i>	<i>19.02.2021</i>	<i>23.02.2021</i>
<i>2.</i>	<i>Notice u/s 142(1)</i>	<i>09.02.2021</i>	<i>12.02.2021</i>
<i>3.</i>	<i>Notice u/s 142(1)</i>	<i>17.08.2021</i>	<i>23.08.2021</i>

However, the assessee company has not made compliance any of the above notices. In view of this, penalty proceedings u/s 271(1)(b) of the I.T. Act, 1961 are being initiated separately for non-compliance to the statutory notice as listed above”.

5. The assessee thereafter submitted necessary details in reply to notice dated 12.09.2021. It is pertinent to observe that National Faceless e-Assessment was introduced for the first time and in the case of this assessee must be the first assessment. Therefore, there may be certain issues for service of notice upon the assessee, difficulty in submission of the replies and understanding of the assessee of the procedure required to be followed by it.

6. Considering the above, we deem it appropriate to delete the penalty imposed upon the assessee under section 271(1)(b) of the Income Tax Act.

7. In the result, the appeal of the assessee is allowed.

Order pronounced in the open Court on 13th March, 2023.

Sd/-

Sd/-

(Girish Agrawal)
Accountant Member

(Rajpal Yadav)
Vice-President (KZ)

Kolkata, the 13th day of March, 2023

Copies to :(1) **Durgesh Vanijya Pvt. Limited,**
20B, Abdul Hameed Street,
5th Floor, Room No. 7,
Kolkata-700069

(2) **Income Tax Officer,**
Ward-3(1), Kolkata
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700069

(3) *Commissioner of Income Tax (Appeals),*
National Faceless Appeal Centre (NFAC), Delhi;
(4) *Commissioner of Income Tax- , Kolkata;*
(5) *The Departmental Representative*
(6) *Guard File*

TRUE COPY

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata

Laha/Sr. P.S.