

IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "H" : DELHI]

BEFORE SHRI G. S. PANNU, PRESIDENT

A N D

SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No. 1317/Del/2021
निर्धारणवर्ष /Assessment Years: 2011-12

Ms. Kavita Chaudhary, E-401, Palmgreen, Supertech, Delhi Road, Meerut, Uttar Pradesh - 250 002.	<u>बनाम</u> Vs.	Income Tax Officer, Ward : 1 (3), Meerut.
PAN No. AEDPC5377H		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारितकीओरसे /Assessee by :	N o n e;
राजस्वकीओरसे / Department by :	Shri Anuj Garg; Sr. D. R.

सुनवाईकीतारीख/ Date of hearing :	17/02/2023
उद्घोषणाकीतारीख/Pronouncement on :	11/04/2023

आदेश / O R D E R

PER C. N. PRASAD, J. M. :

1. This appeal is filed by the assessee against the order of the Id. Commissioner of Income Tax (Appeals)/National Faceless Appeal

Centre [NFAC] [hereinafter referred to CIT (Appeals)] New Delhi, dated 16.08.2021 for assessment year 2011-12 in sustaining the penalty levied under section 271(1)(b) of the Income Tax Act, 1961 (the Act).

2. In spite of issue of notice none appeared on behalf of the assessee nor any adjournment was moved. The Assessing Officer passed penalty order under section 271(1)(b) of the Act on 5.11.2018 as the assessee had not made compliance to the notice issued under section 142(1) dated 28.09.2018, which was served on the assessee requiring the assessee to file relevant papers and details. However, it appears that the assessee did not comply to the said notice. The Assessing Officer levied penalty under section 271(1)(b) of the Act for non-compliance.

3. On appeal the ld. CIT (Appeals) sustained the penalty observing as under:-

“The only issue in this appeal is the imposition of penalty u/s. 271(1)(b) for failure to comply with notices u/s. 142(1) on various dates i.e. on 15.05.2014, 14.08.2014, 02.09.2014. The appellant in his submission has stated that he was not at home and there was no authorized person to take the notice, there was no occasion to refuse to receive the notice.

I have considered the submission amounting to R the appellant and perused the relevant Assessment Records. The A.O. had imposed penalty amounting to Rs.10,000/- on the appellant for not complying to notices u/s. 142(1) of the Income Tax Act, dated 28.09.2018 fixing hearing on 09.10.2018. The appellant in his grounds of appeals had taken the plea that no notices u/s. 148 /142(1) had been served on him. On verification from the records, it was found that the appellant had also not complied to show cause notices u/s. 271(1)(b) issued on 28.09.2018. The appellant it appears is a habitual

non-complier. Therefore, considering the factual matrix of the case find no grounds to interfere with the order of the A.O. imposing penalty of Rs.10,000/- u/s. 271(1)(b) of the Income Tax Act, 1961. “

4. The assessee could not prove that there was compliance or that there was no compliance before us with evidences. The assessee could not prove any reasonable cause for non-compliance of notice under section 142(1) of the Act dated 28.09.2018. Therefore, we see no infirmity in the order passed by the authorities below. The ground raised by the assessee is dismissed.

5. In the result, appeal filed by the assessee is dismissed.

Order pronounced in the open court on : 11/04/2023.

Sd/-
(G. S. PANNU)
PRESIDENT

Sd/-
(C. N. PRASAD)
JUDICIAL MEMBER

Dated : 11/04/2023.

MEHTA

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. आवेदक / Assessee
2. राजस्व / Revenue
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)

5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, DELHI /
DR, ITAT, DELHI
6. गार्ड फाइल / Guard file.

By order

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	24.03.2023
Date on which the typed draft is placed before the dictating Member	28.03.2023
Date on which the typed draft is placed before the Other Member	11.04.2023
Date on which the approved draft comes to the Sr. PS/PS	11.04.2023
Date on which the fair order is placed before the Dictating Member for pronouncement	11.04.2023
Date on which the fair order comes back to the Sr. PS/PS	11.04.2023
Date on which the final order is uploaded on the website of ITAT	11.04.2023
Date on which the file goes to the Bench Clerk	11.04.2023
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	