

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

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &
SHRI M BALAGANESH, ACCOUNTANT MEMBER**

ITA No.38/Del/2021

[Assessment Year : 2018-19]

Climax Overseas Pvt. Ltd., Plot No.152, Sec-3, IMT Manesar, Gurgaon, Haryana-122050. PAN-AABCC5665R	vs	Addl.CIT, Special Range-2, Gurgaon
APPELLANT		RESPONDENT
Appellant by	None	
Respondent by	Ms. Sapna Bhatia, CIT DR	
Date of Hearing	06.04.2023	
Date of Pronouncement	17.04.2023	

ORDER

PER KUL BHARAT, JM :

The present appeal filed by the assessee for the assessment year 2018-19 is directed against the order of Ld. CIT(A)-2, New Delhi dated 04.02.2020.

2. The assessee has raised following grounds of appeal:-

“Ground No.1

Ld.CIT(A) has erred in deciding the appeal without granting any opportunity to the assessee.

Ground No.2

Ld.CIT(A) has erred in confirming levy of penalty by ld.AO amounting to Rs.25,00,000/- under sec 221 read with section 140A(3).

Ground No.3

That the appellant craves leave to add, to alter or to amend grounds of appeal before the appeal is heard and disposed off.”

3. At the time of hearing, no one attended the proceedings on behalf of the assessee. It is seen from the record that neither any one has been attending the proceedings since 26.07.2022 nor any request has been filed for adjournment of hearing on behalf of the assessee. Under these facts, the appeal is taken up for hearing in the absence of the assessee and is being disposed off on the basis of material available on record.

4. Facts giving rise to the present appeal are that in this case, it is recorded by the Assessing Officer (“AO”) that no return of income was filed within due date. The AO issued a notice u/s 142(1) of the Income Tax Act, 1961 (“the Act”) on 14.03.2019 for filing return of income. It is further noted by the AO that the assessee had deposited short self assessment tax. Hence, a notice u/s 221 of the Act was issued to the assessee on 24.04.2019. In response to the notice, Ld. Authorized Representative (“AR”) of the assessee attended the proceedings before the AO. The AO noted that despite various opportunities, the assessee did not make payment of self assessment tax hence, he imposed penalty u/s 221 of the Act, amounting to Rs.25,00,000/-.

5. Aggrieved against this, the assessee preferred appeal before Ld.CIT(A). Before Ld.CIT(A), there was no representation on behalf of the assessee hence, Ld.CIT(A) dismissed the appeal and sustained the order of imposing penalty u/s 221 of the Act.

6. Aggrieved against the order of Ld.CIT(A), the assessee has preferred the instant appeal before the Tribunal.

7. Apropos to Grounds of appeal, Ld. CIT DR submitted that the assessee has been thoroughly negligent. The assessee did not appear before Ld.CIT(A)

and did not comply with the statutory requirements. Therefore, the authorities below were justified in imposing penalty u/s 221 of the Act.

8. We have heard Ld. CIT DR and perused the material available on record. It is seen from the records that assessee has been thoroughly negligent. There was no representation before Ld.CIT(A) and even before this Tribunal despite having given various opportunities. The assessee choose not to appear before Ld.CIT(A) and also before this Tribunal. Therefore, in the absence of any material rebutting the finding of the Assessing Authority, we do not see any reason to interfere in the findings of lower authorities, the same is hereby affirmed. Grounds raised by the assessee are hence, dismissed.

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

Order pronounced in the open Court on 17th April, 2023.

Sd/-

**(M BALAGANESH)
ACCOUNTANT MEMBER**

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