

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

मजनीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
मजनीय श्री मनोमोहन दास न्यायिक सदस्य का समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM,
AND HON'BLE SHRI MANOMOHAN DAS, JUDICIAL MEMBER

आयकर अपील सं./ **ITA No.361/Chny/2023**
(निर्धारण वर्ष / Assessment Year: 2012-13)

Shri V.Srinivasan No.123, Subramaniyar Koil Street, Kandhamapuram, Vanagaram Chennai-600 095.	बनाम / Vs.	Income Tax Officer, National Faceless Appeal Centre (NFAC), Delhi.
स्थायी लेखा सं./जीआइ आर सं./ PAN/GIR No. BNNPS-4752-C		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri S.P.Chidambaram (Advocate)-Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri D.Hema Bhupal (JCIT) -Ld.DR
सुनवाई की तारीख/ Date of Hearing	:	26-04-2023
घोषणा की तारीख / Date of Pronouncement	:	26-04-2023

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by confirmation of penalty u/s 271(1)(b) for Rs.20,000/- for Assessment Year (AY) 2012-13, the assessee is in further appeal before us. This penalty has been levied for non-compliance of notices issued u/s 142(1) on two occasions. The impugned order has been passed by learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 30-01-2023 in the matter of impugned penalty levied by Ld. AO vide order dated 24.01.2022. The assessee is an agriculturist and a senior citizen. The

Ld. AR, drawing attention to profile of the assessee, pleaded for deletion of impugned penalty which has been opposed by Ld. Sr. DR. Having heard rival submissions and after perusal of case records, the appeal is disposed-off as under.

2. We find that the assessee failed to respond to notices issued u/s 142(1) which led Ld. AO to impose impugned penalty. During penalty proceedings also, the assessee remained non-compliant. During appellate proceedings, the assessee submitted that it could not respond to notices issued u/s 142(1) on 25.02.2021 and 18.07.2021 due to the fact that the assessee was affected by Covid-19 infection. The non-compliance was neither intentional nor willful but due to medical reasons. However, Ld. CIT(A) rejected the same on the ground that the assessee did not attend the penalty proceedings also. Aggrieved, the assessee is in further appeal before us.

3. We find that the assessee is more than 67 years of age and an agriculturist. At the time of hearing, the assessee was infected with Covid infection which is a reasonable explanation. The assessee may not be conversant with e-proceedings. Considering the totality of case, this is not a fit case of imposition of penalty. We order so.

4. The appeal stand allowed for statistical purposes.

Order pronounced on 26th April, 2023.

Sd/-
(MANOMOHAN DAS)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 26-04-2023

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आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकर आयुक्त/CIT 4. विभागीय प्रतिनिधि/DR 5. गार्ड फाईल/GF