

**THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI**

Before Sh. Kul Bharat, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 1307/Del/2023 : Asstt. Year: 2016-17

Zhilmil Electronics Pvt. Ltd., IPSO Legal, H-35, 1 st Floor, Jangpura Extension, New Delhi-110014 (APPELLANT)	Vs	Income Tax Officer, Ward-2(5), Faridabad-121002 (RESPONDENT)
PAN No. AAACZ6171A		

Assessee by : Sh. Dishant Sethi, Adv.

Revenue by : Sh. Om Parkash, Sr. DR

Date of Hearing: 14.06.2023

Date of Pronouncement: 19.06.2023

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by assessee against the order of National Faceless Appeal Centre (NFAC), Delhi dated 04.03.2023.

2. In this case, the penalty u/s 271(1)(c) of the Income Tax Act, 1961 has been levied on the assessee for non-compliance of notice u/s 142(1) on 05.09.2018. It was submitted that an adjournment has been sought and also that the assessee has attended the subsequent hearings and the Assessment Order has been completed u/s 143(3) after considering the submissions of the assessee. From the penalty order, we find that the specific date of default was not pointed out by the Assessing Officer and hence, the penalty levied is hereby deleted.

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

Order Pronounced in the Open Court on 19/06/2023.

Sd/-

(Kul Bharat)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 19/06/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR