

**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. 1306/Del/2023: Asstt. Year: 2020-21

Pawan Kumar Rana, H. No. 445, Bhuto Wali Gali, Vilage- Qutabgarh, North West, New Delhi	Vs.	ITO, Ward-69(1), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AIAPR7828K		

**Assessee by : Ms. Reema Jain, Adv
Revenue by : Sh. Om Prakash, Sr. DR**

Date of Hearing: 22.06.2023	Date of Pronouncement: 23.06.2023
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ORDER

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

The present appeal has been filed by the assessee against the order dated 02.03.2023 passed by the Id CIT(A), National Faceless Appeal Centre (NFAC) for AY 2020-21.

2. On going through the record we find that the statement has been filed within the period of "extended due date" as per notice issued u/s 285BA(5) of the Income Tax Act, 1961. The AO has also held that the penalty has been levied as there is no alternate remedy available as per income tax act to drop the penalty proceedings. Hence, keeping in view the facts on record, the penalty levied is hereby obliterated.

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

Order Pronounced in the Open Court on 23/06/2023.

Sd/-

(Kul Bharat)
Judicial Member

Sd/-

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

Dated: 23/06/2023

Ajay Kumar Keot, Sr. PS

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

ASSISTANT REGISTRAR