

**आयकर अपीलिय अधिकरण “बी” न्यग्रपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“B” BENCH, CHENNAI**

**मजनीय श्री महवीर सिंह, उपध्यक्ष एव**  
**मजनीय श्री मनोज कुमार अग्रवाल, लेखसदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI MAHAVIR SINGH, VP AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं ITA No.371/Chny/2023**  
**(निर्धारण वर्ष / Assessment Year: 2014-15)**

|                                                                                                      |                    |                                                    |
|------------------------------------------------------------------------------------------------------|--------------------|----------------------------------------------------|
| <b>Rajkumar Brindha</b><br>26/1, Dock Nagar, SBOA Colony<br>4 <sup>th</sup> Street, Madurai-625 010. | <b>बन</b><br>/ Vs. | <b>ITO,</b><br>Non-Corporate Ward-1(1)<br>Madurai. |
| स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. <b>AZVPB-8620-M</b>                                          |                    |                                                    |
| (पीलार्थी/ <b>Appellant</b> )                                                                        | :                  | (प्रत्यर्थी/ <b>Respondent</b> )                   |

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|-----------------------------------------|---|------------------------------------|
| अपीलार्थीकी ओरसे/ <b>Appellant by</b>   | : | Shri P.M. Kathir (Advocate)-Ld.AR  |
| प्रत्यर्थीकी ओरसे/ <b>Respondent by</b> | : | Shri D. Hema Bhupal (JCIT)- Ld. DR |

|                                             |   |            |
|---------------------------------------------|---|------------|
| सुनवाईकी तारीख/ <b>Date of Hearing</b>      | : | 06-07-2023 |
| घोषणाकी तारीख/ <b>Date of Pronouncement</b> | : | 06-07-2023 |

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. The sole grievance of the assessee in the captioned appeal is confirmation of penalty u/s 271(1)(b) for Rs.10,000/-. From the case records, it emerges that an assessment was framed against the assessee u/s 147 r.w.s. 144 on 28.03.2022. During the course of assessment proceedings, various notices were issued u/s 148, 142(1) and 144 which have been tabulated on page no.2 of the assessment order. However, the assessee failed to respond to the same. Accordingly, the assessment was framed on best judgment basis and impugned penalty was initiated against the assessee.

2. The assessee did not comply with notices issued u/s 142(1) on 13.12.2021, 23.02.2022 and 07.03.2022 against which Ld. AO proposed penalty. The assessee submitted that the notice issued on 07.03.2022 was an unclear notice. The assessee also assailed impugned penalty on the ground that the assessment was under challenge. However, Ld. AO held that non-compliance of statutory notices on three occasions would invite penalty and accordingly, he imposed penalty of Rs.30000/-.

3. The Ld. CIT(A) concurred with assessee's submissions that in the show-cause notice dated 28.03.2022, Ld. AO had mentioned only one default i.e., notice issued u/s 142(1) dated 07.03.2022. Accordingly, the impugned penalty was reduced to Rs.10000/- against which the assessee is in further appeal before us.

4. It could be seen that the assessee was required to file the reply in newly introduced electronic mode. It is also seen that in notice dated 07.03.2022, certain details have been called for by Ld. AO which are not relevant for the assessee. The assessee could not have otherwise reply to the said notice. Therefore, considering the facts of the case, we delete the impugned penalty.

5. The appeal stand allowed.

*Order pronounced on 06<sup>th</sup> July, 2023.*

**Sd/-**  
**(MAHAVIR SINGH)**  
उपाध्यक्ष / **VICE PRESIDENT**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated : 06-07-2023

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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