

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: C: NEW DELHI

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER
AND
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

ITA No.776/Del/2023
Assessment Year: 2016-17

M/s Jasmine Contractors Pvt. Ltd., IPSO Legal, H-35,1 st Floor, Jangpura Extension, New Delhi 110014 PAN AADCJ 3067 G	vs.	ITO, Ward 1(3), Faridabad, Haryana 121002
(Appellant)		(Respondent)

For Assessee:	Shri Shyam Sundar, Adv.
For Revenue :	Shri R.K Doi, Sr. DR

Date of Hearing :	01.08.2023
Date of Pronouncement :	04.08.2023

ORDER

PER CHANDRA MOHAN GARG, J.M.

This appeal has been filed against the order of Ld. NFAC, Delhi dated 28.01.2023 for AY 2016-17.

2. We have heard arguments of both the sides from the penalty order we note that the Assessing Officer imposed penalty u/s. 271(1)(b) of the I.T Act 1961 (for short the 'Act') of Rs. 10,000/- on account of non compliance of notice dated 24.09.2018 wherein the assessee was called to appear on 08.10.2018. From top para at page 2 of assessment order dated 06.12.2018 u/s. 143(3) of the Act for AY 2016-17 we note that the Assessing Officer mentioned about the issuance of said notice dated 24.09.2018 wherein date of hearing was fixed on 08.10.2018 and in the same para Assessing Officer noted that on 04.10.2018 the assessee company has filed copies of the bank book along with names of the share holder to whom shares were allotted during the year. In this back drop we are unable to agree with the conclusion of authorities below imposing and upholding penalty u/s. 271(1)(b) of the Act on the assessee for non compliance of notice dated 24.09.2018 which in fact was replied by the assessee four days before the fix date on 04.10.2018. Accordingly, sole grievance of assessee is allowed and the Assessing Officer is directed to delete the impugned penalty.

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

Order pronounced in the open court on 04.08.2023.

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-
(CHANDRA MOHAN GARG)
JUDICIAL MEMBER

Dated:04th August, 2023.

NV/-

Copy forwarded to :

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

// By Order //

Asstt. Registrar, ITAT, New Delhi