

आयकर अपीलीय अधिकरण “सी” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, CHENNAI

माननीय श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI V. DURGA RAO, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No.804/Chny/2023
(निर्धारण वर्ष / Assessment Year: 2017-18)

Kewalchand Navarathanmal 89, Santhapet, Gudiyattam-632 602	बनम/ Vs.	ITO Non-Corporate Ward 9(1) Chennai.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AABPN-4277-H		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri R.Lokesh (CA) – Ld. AR
प्रत्यर्थी की ओर से/Respondent by	:	Shri P. Sajit Kumar (JCIT) – Ld. Sr. DR

सुनवाई की तारीख/Date of Hearing	:	28-08-2023
घोषणा की तारीख /Date of Pronouncement	:	28-08-2023

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2017-18 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi [CIT(A)] dated 02-03-2023 confirming penalty u/s 271B for Rs.1.50 Lacs. The impugned penalty has been levied by Ld. AO vide order dated 22-02-2022.
2. The registry has noted a delay of 70 days in the appeal, the condonation of which has been sought by Ld. AR on the strength of condonation petition. Though Ld. Sr. DR opposed the condonation, the

bench deems it fit to condone the delay and admit the appeal for adjudication on merits

3. The impugned penalty stem from the facts that the assessee failed to comply with the provisions of Sec. 44AB. Before Ld. AO, the assessee submitted that this was the first year of Tax Audit and there was delay in appointing the auditor. However, the plea was rejected. The penalty was confirmed by Ld. CIT(A) on the ground that the assessee did not submit any supporting document to establish the date when the books were actually audited. The assessee could not show any reason for non-compliance. Aggrieved, the assessee is in further appeal before us.

4. After perusal of case records and considering the impugned order, we deem it fit to restore the matter back to the file of Ld. CIT(A) with a direction to the assessee to substantiate its case by filing the requisite details. The Id. CIT(A) shall re-adjudicate the issue in the light of assessee's submissions.

5. The appeal stand allowed for statistical purposes.

Order pronounced on 28th August, 2023.

Sd/-
(V. DURGA RAO)
न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखासदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 28-08-2023
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF