

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC" NEW DELHI**

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No.2468/Del/2023

निर्धारणवर्ष/Assessment Year: 2014-15

Himanshu Singhal A-10/5, First Floor, Vasant Vihar-1, New Delhi.	बनाम Vs.	DCIT Central Circle-03, Room No.332, ARA Centre, E-2, Jhandewalan, New Delhi.
PAN No. CNYPS3849G		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे /Assessee by	None
राजस्वकीओरसे /Revenue by	Shri Om Prakash, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	12.10.2023
उद्घोषणाकीतारीख/ Pronouncement on	18.12.2023

आदेश /ORDER

This appeal is filed by the Assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-23, New Delhi dated 27.06.2023 in sustaining the penalty of Rs.10,000/- levied u/s 271(1)(b) of the Act. In spite of issue of notice, none appeared on behalf of the Assessee, nor any adjournment was moved.

2. The appeal is disposed of by hearing the Ld. DR.
3. Perusal of the penalty order dated 22.09.2022 shows that the assessee did not respond to the notice dated 30.11.2021 issued u/s

142(1) of the Act for which the penalty of Rs.10,000/- was levied for non-compliance of the said notice.

4. Perusal of the assessment order passed u/s 143(3) r.w.s. 147 shows that the income of Rs.1,20,69,520/- returned by the assessee was accepted and no addition has been made. It is also observed from the assessment order that a detailed questionnaire along with notice u/s 142(1) dated 01.12.2021 was called for and the assessee has complied with filing necessary evidences required in the notice and questionnaire. The assessment was completed by accepting the income returned. However, the penalty was levied for non-compliance of notice dated 30.11.2021. It is observed that the assessee has responded to subsequent notice as well as detailed questionnaire and furnished the information based on which assessment was completed accepting the income returned. In the case of Hemand Kumar Soni Vs. DCIT (2017) [49 CCH 350] the Indore Bench of the Tribunal held that no penalty can be levied, if assessment has been completed u/s 143(3) of the Act and there is subsequent compliance in assessment proceedings which was considered to be a good compliance. Similar view has been taken in the case of Mano Rani Vs. DCIT (2020) [82 ITR 22] (Trib.).

5. In view of the above decisions, the penalty levied u/s 271(1)(b) is deleted.

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

Order pronounced in the open court on 18/12/2023

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 18.12.2023

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi