

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JM & DR. A. L. SAINI, AM

आयकर अपील सं./ITA No.339/SRT/2023

Assessment Year: (2008-09)

(Physical Hearing)

Chanda Meratwal, A-401, Surya Palace, City Light, Surat – 395007.	Vs.	The ITO, Ward-2(2)(5), Surat
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AUBPM3794N		
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Shri Vinod Kumar, Sr. DR
Date of Hearing	29/12/2023
Date of Pronouncement	29/12/2023

आदेश / O R D E R

PER DR. A. L. SAINI, AM:

Captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2008-09, is directed against the order passed by the Learned Commissioner of Income Tax (Appeals), [in short “the ld. CIT(A)”], National Faceless Appeal Centre (in short ‘the NFAC’), Delhi, dated 23.03.2023, which in turn arises out of a penalty order passed by Assessing Officer u/s 271(1)(b) of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), dated 22.08.2016.

2. The grounds of appeal raised by the assessee are as follows:

“1. The Learned CIT(A) grossly erred on facts of case in confirming penalty of Rs.10000/- under section 271(1)(b) without verifying AO office that assessee has submitted rectification application dated 22.02.2016 stating that he has not received any so called notice from Assessing Officer then how he can reply.”

3. Notice of hearing of this appeal was sent to the assessee at the address given by assessee in Form No.36. The said notice has not

been returned answered. Today, when the case was called for hearing, none appeared on behalf of the assessee nor any request for adjournment was made, it means the assessee is not interested in prosecuting this appeal. Therefore, we have heard learned Senior Departmental Representative (ld. Sr. DR) for the Revenue. The ld. Sr. DR for the Revenue contended that despite of issuance of several notice for hearing, the assessee is not appeared before this Tribunal, therefore the Tribunal may decide the appeal on merit, on the basis of the material available on record.

4. The ld. Sr. DR for the Revenue pointed out that this is the appeal filed by assessee against the order under section 271(1)(b) of the Act, wherein the Assessing Officer has imposed penalty to the tune of Rs.10,000/- on account of non-compliance of notices. The ld. Sr. DR also pointed out that assessment order was framed under section 144 r.w.s. 147 of the Act, dated 10.02.2016, as the assessee did not co-operate during the assessment proceedings. On appeal by the assessee, the ld. CIT(A) did not find any merit in the assessee's case. During the appellate proceedings, the assessee was provided several opportunities, however there was no response from the assessee during the appellate proceedings.

5. We have heard ld. Sr. DR for the Revenue. Before us also, the assessee does not appear on the date of hearing. We have gone through the order of ld. CIT(A), and noted that ld. CIT(A) did not condone the delay as the assessee did not explain the sufficient cause for delay and therefore the ld. CIT(A) dismissed the appeal of the assessee *in limine*. We have gone through the order of ld. CIT(A) and

does not find any infirmity, therefore we confirm the order of Id. CIT(A) and dismiss the appeal of assessee.

6. In the result, appeal filed by the assessee is dismissed.

Order is pronounced on 29/12/2023 in the open court.

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Sd/-
(Dr. A.L. SAINI)
ACCOUNTANT MEMBER

सूरत /Surat

दिनांक/ Date: 29/12/2023

SAMANTA

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, Surat
6. Guard File

// TRUE COPY //

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Surat