

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI “SMC” BENCH: NEW DELHI**

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

**ITA No.2787/Del/2023
[Assessment Year : 2013-14]**

Prithvi Raj Mongia, House No.30, Eight Marla Colony, Patel Nagar, Hisar, Haryana-125001. PAN-ABZPM9541Q	vs	ITO, Ward-1, Hisar.
APPELLANT		RESPONDENT
Appellant by	Shri Kuldip Khera, CA	
Respondent by	Shri Om Parkash, Sr.DR	
Date of Hearing	22.02.2024	
Date of Pronouncement	27.02.2024	

ORDER

PER KUL BHARAT, JM :

The present appeal filed by the assessee is directed against the order passed by Ld.CIT(A), National Faceless Appeal Centre (“NFAC”) dated 29.09.2023 for the assessment year 2013-14. The assessee has raised following grounds of appeal:-

1. *“That the order passed by the Honorable CIT(A) is bad in law and against the facts placed on file as the order has been passed by the Honorable CIT(A) without considering the submissions made by the assessee in response to notice before the date given in the notice on the Income Tax Portal.*
2. *That the Honorable CIT(A) erred in confirming action of the Learned AO, who has erred in law in imposing penalty twice u/s 271(1)(b) for default for not filing reply to notice u/s 142(1) dated 28.11.2021 and again to notice dated 21.12.2021.*
3. *That the Honorable CIT(A) erred in confirming the penalty imposed by the learned AO without issuing notice at the time of default.*

4. *That the Honorable CIT(A) erred in confirming the penalty imposed by the learned AO without recording the satisfaction before issuing penalty notice.*
5. *That the Honorable CIT(A) erred in confirming the penalty wrongly imposed by the learned AO as there was sufficient compliance without any default and further there was no mens rea.*
6. *The assessee craves to add, alter, amend or withdraw any ground of appeal before the appeal is heard or finally disposed off.”*

2. At the outset, Ld. Counsel for the assessee contended that the present appeal is against the penalty imposed u/s 271B of the Income Tax Act, 1961 (“the Act”). He contended that the assessee had made elaborate submissions but the submissions of the assessee were not considered. He submitted that the matter may be restored to the file of Ld.CIT(A) to consider the submissions of the assessee.

3. On the other hand, Ld. Sr. DR for the Revenue opposed these submissions and supported the orders of the authorities below.

4. I have heard Ld. Authorized Representatives of the parties and perused the material available on record and gone through the orders of the authorities below. The assessee has placed on record the submissions dated 27.09.2023 which were made by the assessee. However, Ld.CIT(A) overlooked the submissions made by the assessee and did not advert to the contention of the assessee. Therefore, I hereby, set aside the grounds afresh after considering the submissions made by the assessee. If it is found that there was a reasonable cause for non-compliance of the notices, the

Ld.CIT(A) would delete the penalty imposed u/s 271B of the Act. Grounds raised by the assessee are accordingly, allowed for statistical purposes.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 27th February, 2024.

Sd/-

**(KUL BHARAT)
JUDICIAL MEMBER**

** Amit Kumar **

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI