

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
JAIPUR BENCHES,"SMC" JAIPUR

श्री संदीप गोसाई, न्यायिक सदस्य के समक्ष  
BEFORE: Hon'ble SHRI SANDEEP GOSAIN, JUDICIAL MEMBER

आयकर अपील सं./ITA No. 577/JP/2024  
निर्धारण वर्ष / Assessment Year : 2015-16

Shri Arjun Dhamani Johadi Baswa Navalgarh, Jhunjhunu	बनाम Vs.	The ITO Ward- 1 Jhunjhunu
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AWZPA 2019 G		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारित की ओर से / Assessee by : Shri R.S. Poonia, CA &  
Shri Rajat Choudhary, Adv

राजस्व की ओर से / Revenue by: Shri Rajesh Kumar Meena, Addl. CIT-DR

सुनवाई की तारीख / Date of Hearing : 05/06/2024  
उदघोषणा की तारीख / Date of Pronouncement: 18 /06/2024

आदेश / ORDER

PER: SANDEEP GOSAIN, JM

This appeal filed by the assessee is directed against order of the ld. CIT(A) dated 27-02-2024, National Faceless Appeal Centre, Delhi [ hereinafter referred to as (NFAC) ] for the assessment year 2015-16 wherein the assessee is aggrieved against confirming the penalty of Rs.40,000/- u/s 271(1)(b) of the Act by the ld. CIT(A). In this appeal, it is noted that ld.CIT(A) upheld the penalty u/s 271(1)(B0

of the Act on the ground of non-compliance of notices u/s 142(1) of the Act dated 13-09-2022, 12-10-2022, 28-10-2022 and 30-01-2023.

2.1 At the outset of the hearing, the ld. AR appearing on behalf of the assessee has reiterated the same arguments as were raised by him before the ld. CIT(A) and also submitted that the assessee is an agriculturist and belongs to a rural areas and does not possess any kind of awareness regarding technology. It was further submitted that the assessee had applied for PAN card through the E-Mitra service provider and got his PAN card issued through them. The ld. AR further submitted that notices issued u/s 142(1) sent by the Department was not received by the assessee as the said notices were issued to the E-Mail address [skn9785349656@gmail.com](mailto:skn9785349656@gmail.com). which does not belong to the assessee but rather belong to one Shri Sunil Kumar Nehra as E-Mail Service Provider. In this regard, the assessee has placed on record screenshot of 'True Caller' app which reflects the name of the person, searched from the mobile number mentioned in Mail-id & the name of the person. In order to support his contention, the ld AR has placed on record the affidavit of said Shri Sunil Kumar Nehra (E-mitra Service Provider).

2.2 On the contrary, the ld. DR submitted that all the notices u/s 142(1) were issued on the E-Mail provided by the assessee and the assessee has failed to respond to the show cause notice. Further, it was submitted by the ld. DR that

assessee had replied to one of the notice u/s 142(1) on 23-01-2023 and that too furnished the information asked for in the notice.

2.3 The Bench has heard both the parties and perused the materials available on record. It is undisputed facts from the documents placed on record that Mail-id on which notices were issued do not belong to the assessee and pertain to one Shri Sunil Kumar Nehra (E-Mitra Service Provider). Since the assessee is not much educated, therefore, he got his PAN card applied through E-Mitra Service Provider and has given his E-mail-id. Therefore, in such a situation, the assessee was not aware regarding the issue of service of notices u/s 142(1) of the Act which in my view is a reasonable cause put forth by the assessee in not responding to the notices u/s 132(1) of the Act. However, it is also an undisputed fact that the assessee had replied to one of the notice u/s 142(1) of the Act dated 23-01-2023 but that too without furnishing any information asked for in notice. Therefore, I am of the view that out of 04 notices, the assessee had shown/ demonstrated reasonable cause for not responding 03 notices i.e. 13-09-2022, 12-10-2022 & 28-10-2022. It is noted that since the assessee has replied to one of the notice but without furnishing the required information. Therefore, I uphold the imposition of penalty regarding one default upto Rs.10,000/- and delete the imposition of penalty with regard to other 03 notices i.e. Rs.30,000/-. Thus the appeal of the assessee is partly allowed.

3.0 In the result, the appeal of the assessee is partly allowed.

Order pronounced in the open court on 18 /06/2024.

Sd/-

(संदीप गोसाईं)  
(Sandeep Gosain)

न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 18 /06/2024

**\*Mishra**

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. The Appellant- Shri Arun, Jhunjhunu
2. प्रत्यर्थी / The Respondent- The ITO, Ward- 1 Jhunjhunu
3. आयकर आयुक्त / The Id CIT
4. आयकर आयुक्त(अपील) / The Id CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 577/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar