

**आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“A” BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE HON'BLE SHRI MAHAVIR SINGH, VP AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

1. आयकर अपील सं. ITA No.502/Chny/2024  
(निर्धारण वर्ष / Assessment Year: 2011-12)  
&
2. आयकर अपील सं. ITA No.503/Chny/2024  
(निर्धारण वर्ष / Assessment Year: 2014-15)  
&
3. आयकर अपील सं. ITA No.504/Chny/2024  
(निर्धारण वर्ष / Assessment Year: 2015-16)  
&
4. आयकर अपील सं. ITA No.505/Chny/2024  
(निर्धारण वर्ष / Assessment Year: 2016-17)

<b>Janaki Ammal Ayya Nadar Trust</b> 4, Chairman Shamnugam Road, Sivakasi-626 189.	<b>बनाम/</b> Vs.	<b>ITO</b> Ward -I(1) Virudhunagar.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. <b>AAATJ0704-E</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	None
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Smt. Samantha MullaMudi, (Addl.CIT) -Ld. Sr.DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	24-07-2024
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	08-08-2024

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aggrieved by confirmation of penalty u/s 271(1)(c) for captioned Assessment Years, the assessee is in further appeal before us. The

registry has noted minor delay of 8 to 10 days in the appeals, which stand condoned. At the time of hearing, none appeared for assessee. The Ld. Sr. DR pleaded for dismissal of the appeal on the ground that quantum appeals have been dismissed by Tribunal.

2. Upon perusal of penalty order dated 02-02-2022 as passed by Ld. AO for AY 2011-12, it could be seen that the assessee claimed deduction u/s 11 & 12 which was denied to the assessee. The same was confirmed by Tribunal. Consequently, penalty u/s 271(1)(c) were initiated against the assessee. The assessee submitted that rejection of claim would not amount to concealment of income. Rejecting the same, Ld. AO levied impugned penalty. The Ld. CIT(A) confirmed the same, inter-alia, on the ground that willful concealment was not an essential ingredient for attracting civil liability. Similar are the facts in other years. Aggrieved, the assessee is in further appeal before us.

3. The assessee, in its grounds of appeal has submitted that assessee had made full disclosure of facts forming the basis of the income computation. The revenue has disagreed with the claim of exemption. The aforesaid fact alone could not lead to imposition of penalty on the assessee. The quantum appeals are pending for adjudication before higher authorities. Considering all these grounds, we set aside the impugned orders, in all the years and restore the appeals back to the file of Ld. CIT(A). The Ld. CIT(A) is directed to pass speaking order on the issue of penalty, inter-alia, by considering the ratio of Hon'ble Supreme Court in the case of **Reliance Petroproducts Pvt. Ltd. (189 Taxman 322)**. All the issues are kept open. The assessee is directed to substantiate its case.

4. All the appeals stand allowed for statistical purposes.

*Order pronounced on 8<sup>th</sup> August, 2024*

*Sd/-*  
**(MAHAVIR SINGH)**  
उपाध्यक्ष / **VICE PRESIDENT**

*Sd/-*  
**(MANOJ KUMAR AGGARWAL)**  
लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated :08-08-2024  
*DS*

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

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