

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**NAGPUR BENCH, NAGPUR**

**BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND**  
**SHRI K.M. ROY, ACCOUNTANT, MEMBER**

**ITA no.216/Nag./2017**  
(Assessment Year : 2004-05)

**ITA no.217/Nag./2017**  
(Assessment Year : 2005-06)

**ITA no.218/Nag./2017**  
(Assessment Year : 2006-07)

**ITA no.219/Nag./2017**  
(Assessment Year : 2008-09)

**ITA no.220/Nag./2017**  
(Assessment Year : 2009-10)

Smt. Fatema Shoeb Hussain  
15, Fatema Villa, Buty Layout  
Rajnagar, Katol Road, Nagpur 440 013  
PAN – AAHPH0512K

..... Appellant

v/s

Income Tax Officer  
Ward-2(4), Nagpur

..... Respondent

Assessee by : Shri Rachit Thakar  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 13/08/2024

Date of Order – 02/09/2024

**ORDER**

**PER BENCH**

The present appeal has been filed by the assessee challenging the impugned orders of even date 08/03/2021, passed by the learned Commissioner of Income Tax (Appeals)-2, Nagpur, [“learned CIT(A)”], for the assessment year 2004-05, 2005-06, 2006-07, 2008-09 and 2009-10.

2. Since all these appeals filed by the assessee pertain to the same assessee involving common issues arising out of identical set of facts and circumstances, therefore, as a matter of convenience, these appeals were heard together and are being disposed of by way of this consolidated order.

3. The issue arose in all these appeals relate to imposition of penalty of ₹ 25,000, in each assessment year under consideration under section 271A of the Income Tax Act, 1961 (*"the Act"*) which has been upheld by the learned CIT(A) against which the assessee is in appeal.

4. During the course of hearing, the learned Authorised Representative submitted that there was no requirement of maintaining books of account since she was not the defacto owner of Maria Construction. We had held otherwise in appeal being ITA no.64 to 69/Nag./2015, and have clearly concluded that the assessee is the rightful owner. Hence, she cannot escape from the liability from maintaining books of account under section 44A of the Act. The assessee also could not shift the liability for maintaining books of M.B. Travels, where she accepted to be the sole Proprietor which is an undisputed fact. Thus, imposition of penalty of ₹ 25,000, in each of the years is justified. Accordingly, we decline to interfere in the impugned order passed by the learned CIT(A) by dismissing the grounds raised by the assessee for the all the years under assessment.

5. In the result, appeals filed by the assessee for the A.Y. 2004-05, 2005-06, 2006-07, 2008-09 and 2009-10, are dismissed.

Order pronounced in the open Court on 02/09/2024

**Sd/-**  
**V. DURGA RAO**  
**JUDICIAL MEMBER**

**Sd/-**  
**K.M. ROY**  
**ACCOUNTANT MEMBER**

**NAGPUR, DATED: 02/09/2024**

Copy of the order forwarded to:

- (1) *The Assessee;*
- (2) *The Revenue;*
- (3) *The PCIT / CIT (Judicial);*
- (4) *The DR, ITAT, Nagpur; and*
- (5) *Guard file.*

*Pradeep J. Chowdhury*  
*Sr. Private Secretary*

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur