

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A', NEW DELHI**

**BEFORE SH. SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.519, 520, 521,522, 523, 524, 525/Del/2024
Assessment Year: 2014-15, 2015-16, 2016-17, 2017-18,
2018-19, 2019-20 & 2020-21

M/s. BH Trading Co. 2113, Khari Boali, Delhi-10006 PAN No.AAAF2870P	Vs	DCIT Central Circle-29 Delhi
(APPELLANT)		(RESPONDENT)

Appellants by	None
Respondent by	Sh. N.K. Bansal, Sr. DR

Date of hearing:	08/10/2024
Date of Pronouncement:	15/10/2024

ORDER

PER BENCH :

The above captioned appeals by the assessee are directed against the order of the Commissioner of Income Tax (Appeals)-30, Delhi [hereinafter referred to as "CIT(A)"], vide order dated 25.10.2023 pertaining to A.Y. 2014-15, 2015-16, 2016-17, 2017-18, 2018-19, 2019-20 and 2020-21 arises out of the order passed by the Assessing Officer dated 23.09.2022 u/s 271(1)(b) of the Income Tax Act, 1961 [hereinafter referred to as 'the Act'].

2. Since the common grievance is involved in these appeals, therefore, they were heard together and are disposed of by this common order for the sake of convenience and brevity.

3. The assessee has raised the following grounds of appeal :-

1. *The ld. Assessing Officer without appreciating the correct facts of the case is not justified in law and facts and circumstances of the case in imposing the penalty of Rs.70,000 on account of alleged non-compliances of various statutory notices issued which suffers from various legal infirmities.*

2. *The Supreme Court of India in its order dated 26-09-2023 in SLPC (C)No.6644of 2016 has rejected the arguments of the Commissioner of Income Tax. The Assessing Officer has issued notices for assessment years 2014-15 to 2020-21 i.e. for seven assessment years as against assessment years 2016-17 to 2021-22 i.e. for six assessment years because the Assessing Officer was assigned the third parties documents on 04.02.2022. A copy of the said order is attached herewith. As such the entire proceedings are ordinary to provisions of section 153C of the Income Tax Act, 196. A copy of the said satisfaction note dated 04.02.2022 of respondent is also attached.*

4. The AO has imposed penalty of Rs.70,000/- for A.Y. 2014-15, 2015-16, 2016-17, 2017-18 and Rs.60,000/- for the A.Y. 2018-19, 2019-20 and 2020-21 for non-compliance of notices under Section 271(1)(b) of the Act. None present on behalf of the assessee.

5. The Ld. DR relied upon the orders of the authorities below. The Ld. DR has submitted that the assessee is a non cooperative. He has not complied with the notices issued by the AO. The penalty was rightly imposed by the AO.

6. We have heard the Ld. DR and perused the material available on record. Perusal of the order of the ld.CIT(A), reveals that the AO has imposed the penalty of Rs.10,000/- each for non -compliance of the notice u/s.142(1) and 143(2) issued by the AO because the assessee was non-cooperative. The assessee had not complied with the notices issued by the AO and he has not appeared even before the CIT(A) after filing of the appeals. On perusal of the order of the AO it is revealed that assessee has failed to submit the requisite details and the documents in the compliance of the notices issued u/s. 142 (1) of the Act. The assessee has not shown any reasonable cause for non-compliance of the notices. The AO should have imposed the total penalty Rs.70,000/- instead of Rs.10,000/- for each

notice. The penalty imposed by the AO was excessive. In the interest of justice and fair play the penalty imposed is reduced from Rs 70000/- to Rs 10000/- for the assessment years 2014-15, 2015-16, 2016-17, 2017-18 and from Rs 60000/- to Rs10000/- for the assessment year A.Ys.2018-19, 2019-20 and 2020-21 for each assessment years.

7. In the result, the appeals of the assessee are partly allowed.

Order pronounced in the open court on 15.10.2024.

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

NEHA, Sr. PS

Date:- 15.10.2024

Copy forwarded to:

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

Sd/-
(SUDHIR KUMAR)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI