

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

Before Shri Satbeer Singh Godara, Judicial Member and  
Shri Amarjit Singh, Judicial Member

**ITA No. 331/Coch/2023**  
(Assessment Year: 2017-18)

Rajalakshmi: Kairali Gas Agencies Ulliyeri, Kozhikode 673327 [PAN: BBZPR7228C]	vs.	Assistant Commissioer of Income Tax Kozhikode
(Appellant)		(Respondent)

Appellant by:	Shri Reshal, Advocate
Respondent by:	Smt. V. Swarnalatha, Sr. D.R.

Date of Hearing:	16.08.2024
Date of Pronouncement:	23.10.2024

**ORDER**

Per Bench

This assessee's appeal for A.Y. 2017-18 arises against the National Faceless Appeal Centre, Delhi [CIT(A)]'s DIN & Order No. ITBA/ NFAC/S/250/2022-23/1050538782(1) dated 09.03.2023 in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act).

Heard both parties. Case file perused.

2. It emerges at the outset that both the learned lower authorities have levied section 271B penalty in assessee's case on account of delay in filing the corresponding tax audit report as per the due date of filing return u/s. 139(1) of the Act.

3. Learned counsel draws our attention to the admitted facts in the case file, inter alia, indicating that the last date for filing the return was 07.02.2017 which followed

the assessee's audit report received on 16.01.2018 and thereafter, return was filed on 19.01.2018, which finally culminated in section 143(3) regular assessment on 13.12.2019.

4. Learned Sr. D.R. could hardly rebut the clinching fact that not only there is absence of any inordinate delay in filing assessee's tax audit report but also the Assessing Officer has framed the assessment since there exists sufficient time span between the date of submission of tax audit report and assessment in these facts and circumstances. We thus conclude in this peculiar fact that there indeed exists a reasonable cause within the meaning of section 273B of the Act beyond the assessee's control which prevented it from filing the tax audit report within the due date in foregoing terms. The impugned penalty is directed to be deleted.

5. This assessee's appeal is allowed.

Order pronounced in the open court on 23<sup>rd</sup> October, 2024.

Sd/-  
(Amarjit Singh)  
Accountant Member

Sd/-  
(Satbeer Singh Godara)  
Judicial Member

Cochin, Dated: 23<sup>rd</sup> October, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar  
ITAT, Cochin