

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

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

ITA No. 438/Coch/2023
(Assessment Year: 2017-18)

Junaid Vaverukunnel Pareed Vaverukunnel House Kaliyar P.O. Thodupuzha 685607 [PAN: CEHPP6363N] (Appellant)	vs.	The Income Tax Officer Ward - 1 & TPS Thodupuzha (Respondent)
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Appellant by:	----- None -----
Respondent by:	Smt. V. Swarnalatha, Sr. D.R.

Date of Hearing:	22.08.2024
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/250/2023-24/1051888075(1) dated 05.04.2023 in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act).

Case called twice. None appears at assessee's behest. We accordingly proceed ex parte against the assessee.

2. We find at the outset with the able assistance coming from the Revenue side that both the learned lower authorities have levied sec.271B penalty in assessee's case on account of the latter's failure in filing sec.139(1) return without getting the

accounts audited u/sec.44AB followed by placing the corresponding tax audit report before the prescribed date i.e., 07.11.2017. The assessee on the other hand had pleaded his illness in the corresponding time period and further placed on record his medical report(s) pertaining to the relevant time period.

3. Faced with this situation, we find no merit in Revenue's vehement contentions supporting the impugned sec.271B penalty since there exists a "reasonable cause" u/sec.273B indicating circumstances beyond assessee's control. This penalty stands deleted accordingly.

4. This assessee's appeal is allowed in above terms.

Order pronounced in the open court on 23rd October, 2024.

Sd/-
(Amarjit Singh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Cochin, Dated: 23rd 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