

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

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

ITA No. 440/Coch/2023
(Assessment Year: 2017-18)

Libo John Puthenpurayil House Kumaramangalam P.O. Thodupuzha, Idukki 685584 [PAN: AIJPJ7754P] (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/250/2022-23/1040686868(1) dated 13.02.2023 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 exparte against the assessee.

2. Learned Sr. D.R. vehemently supports both the lower authorities' action levying section 271B penalty in assessee's case; inter alia, on the ground that the latter had filed her return on 31.03.2018 along with tax audit report. It goes without

saying that the Assessing Officer completed section 143(3) assessment on 30.10.2019. Meaning thereby that although there is some delay in filing of the assessee's return along with tax audit report, she has indeed explained the reasons thereof due to various communication gaps, etc. with the auditor's office. That being the case we hold that the assessee has been able to prove a "reasonable cause" u/sec.273B of the Act and, therefore, we delete the impugned penalty. Ordered accordingly.

3. 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