

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1755/Chny/2024
निर्धारण वर्ष/Assessment Year: 2016-17

Jayasakthi Knit Wear, 3/95, Thanneerpandal Colony, Cheyur Road, Karukkampalayam B.O. Avinashi, Tirupur-641 654.	v.	The ITO, Ward-1(4), Tirupur.
[PAN: AAFFJ 4343 J]		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr.S. Sridhar, Advocate (Erode)
प्रत्यर्थी की ओर से /Respondent by	:	Ms. Gouthami Manivasagam, JCIT
सुनवाईकीतारीख/Date of Hearing	:	26.09.2024
घोषणाकीतारीख /Date of Pronouncement	:	13.11.2024

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee against the order of the Learned Commissioner of Income Tax (Appeals), (hereinafter in short 'the Ld.CIT(A)'), NFAC, Delhi, dated 19.04.2024 for the Assessment Year (hereinafter in short 'AY') 2016-17.

2. The main grievance of the assessee is against the order of the Ld.CIT(A) confirming penalty for violation of sec.271(1)(b) of the Income



:: 2 ::

Tax Act, 1961 (hereinafter in short "the Act") thereby confirming levy of penalty of Rs.40,000/- for not responding to notices (four times). The only plea of the assessee is that the assessee got into depression since the assessee suffered huge loss in the business and therefore, couldn't respond to the notices of the AO and has filed an affidavit pleading for leniency.

3. Having gone through the contents of the affidavit, we are of the view that penalty of Rs.10,000/- would suffice for not responding to the notices and therefore, we direct the Ld.CIT(A) to delete penalty of Rs.30,000/- and confirm penalty of Rs.10,000/-

4. In the result, appeal filed by the assessee is partly allowed.

Order pronounced on the 13th day of November, 2024, in Chennai.

Sd/-
(अमिताभ शुक्ला)
(AMITABH SHUKLA)

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 13th November, 2024.

TLN, Sr.PS

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**

आदेश की प्रतिलिपि अग्रेषित /**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF