

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.1759/Chny/2024
निर्धारण वर्ष/Assessment Year: 2017-18

| | | |
|---|----|------------------------------------|
| 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') 2017-18 confirming the penalty levied by the AO u/s.272A(1)(d) of the Income Tax Act, 1961 (hereinafter in short "the Act").



:: 2 ::

2. The main grievance of the assessee is against the order of the AO confirming penalty for violation of sec.272A(1)(d) of the Act levying penalty of Rs.40,000/- for not responding to notices (four times) other than levying penalty of Rs.10,000/- for non-compliance. 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 sworn 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 AO 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 for statistical purposes.

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

Sd/-
(अमिताभ शुक्ला)
(AMITABH SHUKLA)
लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-
(एबी टी. वर्की)
(ABY T. VARKEY)
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,
दिनांक/Dated: 13th November, 2024.
TLN, Sr.PS



ITA No.1759/Chny/2024 (AY 2017-18)
Jayasakthi Knit Wear

:: 3 ::

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