

आयकर अपीलीय अधिकरण, कोलकाता पीठ 'C', कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH KOLKATA

**Before Shri Sanjay Garg, Judicial Member and
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No.629/Kol/2024
Assessment Year: 2020-21**

Balarampur College **Appellant**
Vill. & PS – Balarampur, Post office-
Balarampur-723143
Dist. Purulia, West Bengal
(PAN: AAALB0629E)

vs.

ITO, Ward-3(2), Purulia **Respondent**

Appearances by:

None appeared on behalf of the Appellant
Shri Ankur Goyal, Sr. DR appeared on behalf of the Respondent

Date of concluding the hearing: December 18, 2024

Date of pronouncing the order: December 18, 2024

आदेश / ORDER

Per Sanjay Garg, Judicial Member :

The captioned appeal has been preferred by the assessee against the order dated 15.12.2023 of the Ld. Commissioner of Income Tax, (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as the "Ld. CIT(A)"] passed u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act") for AY 2020-21.

2. The assessee in this appeal has contested the levy of penalty u/s. 272A(1)(d) of the Act of Rs.40,000/- for non compliance of notices issued u/s. 142(1) of the Act by the Assessing Officer (hereinafter referred to as the "AO") during the assessment proceedings. No one has put an appearance on behalf of the assessee despite notices, therefore, we proceed to decide the appeal after hearing the Ld. Sr. DR and going

through the material available on record. A perusal of the record reveals that the assessee is an educational college and claims exemption u/s. 20(23C) of the Act. It has further been pleaded that during the Covid Pandemic period, the assessee college was used by the Government as shelter house for covid warriors, health workers and others. It has, therefore, been pleaded that during that period the college was not properly working. That somehow, the notices issued by the AO u/s. 142(1) of the Act escaped the attention of the authorities. However, since the assessee college is established solely for education purposes and is a State Government aided college, its income is exempt from income tax. There was no intention either to avoid the due taxes or noncompliance of the notices issued by the AO.

3. Considering that the impugned notices were issued during the Covid Pandemic Period, the assessee has duly explained its inability during the Covid period in non-compliance of the said notice and there seems no intention to avoid the taxes, the assessee college being claiming exemption u/s. 10(23C) of the Act, we do not find justification in the levy of impugned penalty, the same is accordingly, ordered to be deleted.

4. In the result, appeal of the assessee stands allowed.

Order is pronounced in the open court on 18.12.2024.

Sd/-

[Sanjay Awasthi]
लेखा सदस्य/Accountant Member

Sd/-

[Sanjay Garg]
न्यायिक सदस्य/Judicial Member

Dated: 18.12.2024.

JD Sr. P.S

Copy of the order forwarded to:

1. **Appellant – Balarampur College, Balarampur**
2. **Respondent – ITO, Ward-3(2), Purulia.**
3. **CIT (A), NFAC, Delhi.**
4. **CIT,**
5. **CIT(DR),**

True Copy

By Order

Assistant Registrar,
ITAT, Kolkata