

**THE INCOME TAX APPELLATE TRIBUNAL
“E” BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER
&
SH. NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA Nos.3949/D/2024
(Assessment Years: 2014-15)**

Naveen Kumar Jain, B-2/78, Phase-II, Ashok Vihar, New Delhi-110052	Vs.	ITO Ward- 34 (1) New Delhi
स्थायीलेखासं./जीआइआरसं/PAN/GIR No: PAN No.AAGPJ2809J		
Appellant	..	Respondent

Appellant by :	Sh. Paritosh Jain, Advocate
Respondent by :	Sh. Amit Katoch, Sr. DR

Date of Hearing	18.12.2024
Date of Pronouncement	20.12.2024

ORDER

PER MADHUMITA ROY, JM:

The instant appeal filed by the assessee is directed against the order dated 29.06.2024 arising out of the order passed under Section 271(1)(b) of the Income Tax Act, 1961 (hereinafter referred as “the Act”) dated 01.08.2023 for A.Y. 2014-15 for non compliance by the assessee against the notice issued under Section 142(1) of the Act.

2. At the time of hearing of the matter it was submitted by the Ld. Counsel appearing for the assessee that on the date fixed for

hearing on 31.01.2023 the assessee filed an application for adjournment before the Ld. AO and later on all the requisite details and documents were duly filed. In that view of the matter there is no non-compliance made by the assessee and penalty, therefore, in terms of Section 271(1)(b) of the Act does not and cannot arise, as was the crux of arguments advanced by the Ld. AR which has not been able to be controverted by the Ld. DR

3. Having heard the Ld. Counsels appearing for the parties and having regard to the facts and circumstances of the matter since the adjournment has already been sought for by the assessee on the date of hearing, the penalty under Section 271(1)(b) due to non compliance of the assessee is found to be factually incorrect and, therefore deleted.

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

Order pronounced in the open court on 20.12.2024.

Sd/-

**(NAVEEN CHANDRA)
ACCOUNTANT MEMBER**

Date:-20.12.2024

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

**(MADHUMITA ROY)
JUDICIAL MEMBER**

ASSISTANT REGISTRAR
ITAT, NEW DELHI