



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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.48/CTK/2025: Assessment Year : 2017-18
ITA No.49/CTK/2025 : Assessment Year : 2018-19
ITA No.50/CTK/2025 : Assessment Year : 2019-20
ITA No.53/CTK/2025 : Assessment Year : 2020-21**

Gopal Pillai Sreekumar, Sooranad, Kollam, Kerala- 690522	Vs.	Income Tax Officer, Central Circle-2, Bhubaneswar
PAN/GIR No.AKMPS 1435 P		
(Appellant)	..	(Respondent)

Assessee by : Shri Subit Kumar Sahu, Adv
Revenue by : Shri S.C.Mohanty, Sr DR

**Date of Hearing : 28/01/2025
Date of Pronouncement : 28/01/2025**

ORDER

Per Bench

These are appeals filed by the assessee against the separate orders of the Id CIT(A), Bhubaneswar-2, all dated 13.11.2024 confirming the penalty levied u/s.272A(1)(d) of the Act of Rs.10,000/- each for the assessment years 2017-18, 2018-19, 2019-20 and 2020-21, respectively.

2. Shri Subit Kumar Sahu, Id AR appeared for the assessee and Shri S.C.Mohanty, Sr. DR appeared for the revenue.

3. Ld AR drew our attention to the respective assessment orders and penalty orders, which have been passed under:

<u>Asst.Year</u>	<u>Assessment order dt.</u>	<u>Penalty order dt.</u>
2017-18	25.9.2021	17.3.2022
2018-19	25.9.2021	17.3.2022
2019-20	25.9.2021	17.3.2022
2020-21	29.9.2021	30.3.2022

It was the submission that the penalty orders have been passed by the Assessing Officer much after the assessment orders have been passed. It was the submission that penalty u/s.272A(1)(d) of the Act was to be levied for non-compliance of notices issued in the course of assessment proceedings and this penalty has been levied after the completion of the assessment proceedings.

4. In reply, Id Sr DR vehemently supported the levy of penalty. It was the submission that the penalty is levied due to non-compliance of notices and, therefore, the levy of penalty should be confirmed.

5. In reply, Id AR submitted that the assessee had filed written submissions explaining the reasons for non-compliance of the impugned notices during the assessment proceedings owing to illness of his aged mother suffering from mental retardation coupled with psychotic false for which, the assessee was compelled to stay out of station and could not

comply with the notices issued by the Assessing Officer. It was the submission that the penalty may be cancelled.

6. We have considered the rival submissions. A perusal of the provisions of Section 272A(1)(d) of the Act shows that the penalty is to be levied for non-compliance of notices in the course of assessment proceedings. In the present case, the penalty admittedly is levied by the Assessing Officer after completion of the assessment proceedings. This clearly shows that the Assessing Officer on his own action had condoned the non-compliance of notices when he passed the assessment order. Even the assessee has shown reasonable cause for non-compliance of notices issued by the Assessing Officer owing to the illness of his mother. This being so, the penalty as levied by the Assessing Officer and confirmed by the Id CIT(A) u/s.272A(1)(d) of the Act stands deleted for the above four assessment years.

7. In the result, appeals of the assessee stand allowed.

Order dictated and pronounced in the open court on 28/01/2025.

Sd/-
(George Mathan)
JUDICIAL MEMBER

sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

Cuttack; Dated 28/01/2025
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Gopal Pillai Sreekumar,
Sooranad, Kollam, Kerala-690522
2. The Respondent: Income Tax Officer,
Central Circle-2, Bhubaneswar
3. The CIT(A)- Bhubaneswar-2.
4. Pr.CIT, Bhub aneswar-2.
5. DR, ITAT,
6. Guard file.
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