

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, “SMC” AGRA**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND**

SHRI M. BALAGANESH, ACCOUNTANT MEMBER

(Through Video Conferencing)

ITA No.32/Agr/2024

Assessment Year: 2017-18

Shanti Devi Kushwaha, c/o- J.N. Goyal & Company, C-162, Ranjeet Nagar, Bharatpur, Rajasthan	Vs.	ACIT, Circle-4(2)(1), Farrukhabad, Uttar Pradesh
PAN :DPBPK5044H		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Shailender Shrivastava, Sr. DR

Date of hearing	06.02.2025
Date of pronouncement	06.02.2025

ORDER

PER SATBEER SINGH GODARA, JM

This assessee's appeal for assessment year 2017-18, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2023-24/1059097778(1) dated 27.12.2023 involving proceedings under section 272A of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Case called twice. None appears at the assessee's behest. He is accordingly proceeded ex-parte.

3. The Revenue vehemently argues during the course of hearing that both the learned lower authorities have rightly levied section 272A(1)(d) penalty of Rs.10,000/- in assessee's hands on account of the fact that he had not cooperated to the Assessing Officer's scrutiny notice(s) issued under section 143(2)/142(1) of the Act on various dates. The Revenue could hardly dispute the clinching facts emerging from the case file that it is an instance of faceless assessment wherein possibility of communication gaps in this newly introduced system which requires notices to be served by email etc., could not be altogether ruled out.

4. That being the case, we are of the considered view that the assessee's alleged non-cooperation during scrutiny herein was very well justifiable on account of the circumstances beyond his control and, therefore, the impugned penalty forming subject matter of our adjudication deserves to be deleted. Ordered accordingly.

5. This assessee's appeal is allowed.

Order pronounced in the open court on 6th February, 2025

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 6th February, 2025.

RK/-

Copy forwarded to:

1. Appellant

2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra