

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**
(Through Video Conferencing)

ITA Nos.393 & 394/Agr/2024
Assessment Years: 2013-14 & 2015-16

Sh. Shiv Dutt Lohiya, C/o- Baldev Lohiya Ki Dukan, Main Bazar, Etmadpur, Agra	Vs.	CIT(A)/NFAC, Delhi
PAN :ABCPL8626L		
(Appellant)		(Respondent)

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

Date of hearing	07.02.2025
Date of pronouncement	07.02.2025

ORDER

PER SATBEER SINGH GODARA, JM

These assessee’s twin appeals for assessment years 2013-14 and 2015-16 are directed against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the “CIT(A)/NFAC”], Delhi’s orders dated 17.09.2024 and 01.10.2024 passed in DIN and order no. ITBA/NFAC/S/250/2024-25/1068721103(1) and ITBA/NFAC/S/250/2024-25/1069292266(1); respectively involving proceedings under

section 271 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

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

3. It transpires during the course of hearing with the able assistance coming from the Revenue side that both the learned lower authorities have levied Rs.10,000/- penalty under section 271(1)(b) on the ground that the assessee had failed to comply not only the Assessing Officer's section 142(1) notice(s) dated 15th, 25th and 31st December, 2021, but also no explanation had come during penalty proceedings as well.

4. We are of the considered view in this factual backdrop that the above stated section 142(1) notices had admittedly been sent to the assessee during Covid Pandemic Outbreak involving various lockdowns and restrictions and, therefore, his non-cooperation during the course of hearing scrutiny could indeed taken as on account of circumstances beyond his control. We accordingly deem it as a fit case to delete the impugned penalty in very terms.

5. Same order to follow in the assessee's latter appeal ITA No. 394/Agr/2024 since involving identical set of facts.

6. These assessee's twin appeals are allowed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 7th February, 2025

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 7th February, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra