

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

**BEFORE : SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

ITA No.196/Agr/2024  
Assessment Year: 2011-12

Swa Dharma Shiksha Evam Samaj Kalyan Sansthan Samiti, 427, Tansen Nagar Hazira, Gwalior (MP).	<b>Vs.</b>	Income-tax Officer(Exemption), Gwalior.
<b>PAN : AAETS3541C</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Naveen Gargh, Advocate
Department by	Sh. Shailender Shrivastava, Sr. DR

Date of hearing	17.02.2025
Date of pronouncement	17.02.2025

**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This assessee's appeal for assessment year 2011-12, 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/250/2023-24/1063797586(1) dated 31.03.2024, involving proceedings under section 272A(2)(e) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties at length. Case file perused.

3. Coming to the assessee's sole substantive ground that both the learned lower authorities have erred in law and on facts in levying section 272A(2)(e) penalty of Rs.2,53,700/-, it emerges during the course of hearing that the learned Assessing Officer's assessment order dated 09.12.2018 had itself assessed it for "Nil" income. That being the clinching factual position, we hereby quote Vastavaran Trust Vs. JDIT (Exemptions) 104 TTJ 129 (Del) that there indeed existed a "reasonable" cause for the assessee not to submit its return and therefore, we delete the impugned 272A(2)(e) penalty, in very terms. Ordered accordingly.
4. This assessee's appeal is allowed.

***Order pronounced in the open court on 17.02.2025.***

***Sd/-***  
**(MANOJ KUMAR AGGARWAL)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated:

\*aks/Subodh

Copy forwarded to:

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

Asst. Registrar, ITAT, Agra