

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

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकरअपील सं. / ITA No.560/Agr/2024
(निर्धारणवर्ष / Assessment Year:2022-23)

Ms. Jyoti Gupta 25/52, Chhipitola, Chakkipat, Agra.	बनाम/ Vs.	Income-tax Officer Ward 2(1)(1), Agra.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. BXXPG-3113-R		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Sh. Rajendra Sharma, Adv. – Ld. AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Sh. Shailender Shrivastava – Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	21-02-2025
घोषणाकीतारीख / Date of Pronouncement	:	22.04.2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2022-23 arises out of an order passed by learned Commissioner of Income Tax (Appeals), NFAC, Delhi [CIT(A)] on 21-11-2024 in the matter of a penalty levied by Ld. AO u/s 272A(1)(d) for Rs.30000/- vide impugned order dated 25-06-2024. Having heard rival submissions, the appeal is disposed-off as under.
2. The impugned penalty stem from the fact that Ld. AO framed an assessment on best judgment basis since the notices sent on email Id was not complied with. For the said lapse, Ld. AO imposed impugned penalty which got confirmed in first appeal. Aggrieved, the assessee is in further appeal before us.

3. From the facts, it emerges that the assessee is a housewife and not an educated lady. The income tax matters were handled by her husband who expired on 02-11-2022. Accordingly, the assessee could not comply with various notices. Under these circumstances, we would hold that it is not a fit case for levy of penalty. By deleting the same, we allow the appeal of the assessee.

4. The appeal stand allowed.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-

(SATBEER SINGH GODARA)

न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-

(MANOJ KUMAR AGGARWAL)

लेखा सदस्य / ACCOUNTANT MEMBER

Dated: 22.04.2025

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA