

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

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

**ITA No. 262/Agr/2024  
(Assessment Year 2012-13)**

Shri Shankar Ispat Pvt. Ltd., Near Stha Sugar, Mills Kasimpur Road, Aligarh, U.P.-202001	Vs.	CIT(A)/NFAC/ITO Ward-4(1)(1) Aligarh-110001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AANCS6930P		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Shalendra Shrivastava, Sr. DR

Date of Hearing	10.02.2025
Date of Pronouncement	10.02.2025

**ORDER**

**PER SATBEER SINGH GODARA, JUDICIAL MEMBER:**

This assessee's appeal for assessment year 2012-13 arises against Commissioner of Income Tax(Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and Order No. ITBA/NFAC/S/250/2024-25/1065081908(1) dated 22.05.2024, involving proceedings u/s 271(1)(b) 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. Learned DR vehemently argues that both the lower authorities herein have rightly imposed section 271(1)(b) penalty of Rs.10,000/- since the assessee failed to comply with his section 142(1) notice issued during scrutiny proceedings. And that he has further filed any cogent explanation all along explaining his non-cooperation during the course of reassessment. However, we opine that a single default could not be taken as an instant willful non-compliance in the given facts and therefore, this is not a fit case for levying of impugned penalty.

4. Accordingly, we delete Section 271(1)(b) penalty in above terms.

5. This assessee's appeal is allowed.

Order pronounced in the open court on 10.02.2025

Sd/-  
(Manoj Kumar Aggarwal)  
ACCOUNTANT MEMBER

Sd/-  
(Satbeer Singh Godara )  
JUDICIAL MEMBER

Dated 10.02.2025

PS: Rohit/Subodh, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR