

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI

मजनीय श्री मनु कुमर गिरि, न्यायिक सदस्य एवं
मजनीय एस. आर. रघुनथ लेखक सदस्य के समक्ष
BEFORE HON'BLE SHRI MANU KUMAR GIRI, JUDICIAL MEMBER AND
SHRI HON'BLE S.R. RAGHUNATHA, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA Nos.768 & 769/Chny/2025
निर्धारण वर्ष /Assessment Years: 2016-17

Shalini Sanjeevi,
2012 Luz Amor,
233 Royapettah High Road,
Mylapore, Chennai – 600 004.
[PAN: CNQPS 3409A]

The Asst. Commissioner of
Income Tax,
Non Corporate Circle-7(1),
Chennai.

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri N. Arjun Raj, Advocate
: Ms. Gouthami Manivasagam, JCIT

सुनवाई की तारीख/Date of Hearing

: 05.06.2025

घोषणा की तारीख /Date of Pronouncement

: 10.06.2025

आदेश / ORDER

PER MANU KUMAR GIRI (Judicial Member):

These appeals filed by the assessee are directed against the two separate orders of the Ld. Commissioner of Income Tax (Appeals) NFAC, Delhi [CIT(A)] dated 04.02.2025 and dated 03.02.2025 for Assessment Years 2016-17 in penalty appeals u/s 271(1)(b) and 271F of the Act respectively.



:- 2 -:

2. Brief facts of the case are that the assessee is an individual and has not filed return of income for the AY 2016-17. The information flagged is that during the year under consideration the assessee had purchased immovable property for a consideration of Rs.1,00,65,900/-. Subsequently, the case was selected for reassessment proceeding u/s 147 of the Act. Accordingly an order u/s 144 r.w.s. 144B of the Act was passed on 13.12.2023 by making addition of Rs. Rs.1,00,65,900/- on account of unexplained investment. During the assessment proceeding notices u/s 142(1) of the Act were issued three times upon the assessee which were not complied. Therefore, AO imposed penalty u/s 271(1)(b) and 271F of the Act.

3. Aggrieved, assessee filed appeal before the Ld. CIT(A) challenging the imposition of both the penalties. The Ld. CIT(A) has confirmed the both penalties.

Aggrieved, assessee is in further appeal before us.

4. Before us, the Ld. counsel submitted that the assessee was absent from India continuously on account of compelling reasons/



:- 3 -:

circumstances which would constitute reasonable cause in terms of section 273B of the Act. He further contended that the issuance of hearing notices during the course of appellate proceedings has been sent to some other mail and not to the email ID as mentioned in the Form No. 35.

5. Per contra, the Ld. DR, Ms. Gautami Manivasagam, JCIT has relied upon the impugned orders and pleaded for the dismissal of the both appeals.

6. We have heard the both parties. We find that during AY 2016-17, the assessee was not in India on account of the compelling circumstances, hence assessee had neither filed return of income nor received any notices u/s 271(1)(b) and 271F of the Act. Therefore, in the above factual matrix, we find afore stated reasons a reasonable cause as enshrined u/s 273B of the Act. Hence, we delete the both penalties imposed u/s 271(1)(b) and 271F of the Act.



ITA Nos.768 & 769/Chny/2025
Shalini Sanjeevi

:- 4 -:

7. In the result, both the appeals filed by the assessee are allowed.

Order pronounced on 10th day of June, 2025 at Chennai.

Sd/-

(एस. आर. रघुनाथा)
(S.R. Raghunatha)

लेखा सदस्य / Accountant Member

Sd/-

(मनु कुमार गिरि)
(Manu Kumar Giri)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 10th June, 2025.

EDN/-

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF