



**IN THE INCOME TAX APPELLATE TRIBUNAL  
JABALPUR BENCH "SMC", JABALPUR**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

ITA No.54/JAB/2025  
(Assessment Year: 2011-12)

<b>Dr. Pratima Raman (L/H of Venket Raman Narlwar Sahkarita Maryadit)</b> Venket Building Lalita Bhawan, Sawarkar Ward, Katni-483501.	v.	<b>Income Tax Officer-2</b> Aayakar Bhawan, Jhinhari, Katni-483501.
<b>PAN:ABHPN5492K</b>		
(Appellant)		(Respondent)

Appellant by:	Shri Dhiraj Ghai, CA
Respondent by:	Shri N. M. Prasad, Sr. DR-1

**ORDER**

(A) The present appeal has been filed by the assessee against the order passed by the Ld. Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre (NFAC)- Delhi, dated 12.02.2025 which in turn arose from the penalty order passed under section 271(1)(b) of the Income Tax Act, 1961 ("Act", for short) for the assessment year 2011-12. The grounds of appeal of the assessee are as under: -

*"1. On the facts & circumstances of the case ld CIT(A) erred is not providing adequate opportunity in the assessee & passing ex-parte order confirming penalty under section 271(1)(b).*

*2. On the facts & circumstances of the case Ld CIT(A) erred in confirming penalty under section 271(1)(b) without opportunity the fact that assessment order was passed under section 143(3) & not 147 that too on return income. Henceforth, in lieu of judicial pronouncement of supra in similar facts the penalty under section 271(1)(b) may kindly be deleted.*

*3. On the facts & circumstances of the case ld CIT(A) erred in not considering the fact that assessment order was bad in law.*

*4. The appellant craves leave to add or amend any ground of the appeal."*

(B) The only grievance of the assessee, in the present appeal is against the levy of penalty u/s 271(1)(b) of the Act.

(B.1) The Assessing Officer has levied penalty u/s 271(1)(b) of the Act, amounting to Rs.10,000/- for failure of the assessee (L/h Dr. Pratima Raman) to comply with the notice dated 26.03.2018. In response to the show cause notice of the Assessing Officer dated 31.05.2018, the assessee did not reply the show cause notice. Thereafter, the Assessing Officer imposed the penalty u/s 271(1)(b) of the Act of Rs.10,000/-. The assessee's appeal against the order levying penalty was dismissed by the Ld. CIT(A) due to non-compliance of notices by the assessee. The present appeal has been filed by the assessee against order of the Ld.CIT(A).

(2.1) At the time of hearing, learned Counsel for the assessee submitted that the both the lower authorities have not given adequate opportunity to the assessee and that orders were passed by the Assessing Officer as well as the Ld. CIT(A) *ex parte*, *qua* the assessee. Therefore, he submitted, the penalty should be deleted. The Ld. Departmental Representative for the Revenue left the matter to the discretion of the Bench.

(2.2) In view of the submissions made, it is held that the aforesaid penalty has been levied by the Assessing Officer without providing reasonable opportunity to the assessee. Further, there is no material on record to show that the penalty is without "*reasonable cause*" within the meaning of Section 273B of the Act. Thus, in the facts and circumstances of the present case, it is found that neither the Assessing Officer has provided reasonable opportunity to the assessee, nor the Assessing Officer has himself brought materials on record to establish that the assessee failed to comply with the aforesaid notice without "*reasonable cause*". Further, on perusal of record, it is found in the facts and circumstances of this case, that the Assessing Officer has failed to make a good case for levy of the aforesaid penalty of Rs.10,000/-. The Ld. CIT(A) has erred in

confirming the penalty. In view of the foregoing, the impugned order of Ld. CIT(A) is set aside and the Assessing Officer is directed to delete the penalty of Rs.10,000/-.

In the result, the appeal of the assessee is allowed

Order pronounced in the open Court on 28/08/2025.

[ANADEE NATH MISSHRA]  
ACCOUNTANT MEMBER

DATED: 28/08/2025

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent
3. The CIT (Judicial)
4. The PCIT
5. DR, ITAT, Jabalpur
6. Guard File

By order

// True Copy//

Assistant Registrar  
ITAT, Jabalpur