

आयकर अपीलुीय अधलकरण  
दल्लुी डुीठ "डी", दल्लुी  
शुरी वलकस अवसुथुी, नुीयलक सदसुड एवं  
शुरी नवुीन ऑंदुर, लेखलकलर सदसुड के समकुष

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "D", DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

आअसं.2125/दल्लुी/2025(नल.व. 2018-19)  
ITA No. 2125/Del/2025(A.Y 2018-19)

Mahesh Ratilal Ganatra,  
Warwick Avenue, Edgware, UK

PAN: BYTPG-3848-Q

..... अडुीललरुथुी/Appellant

बनलम Vs.

Deputy Commissioner of Income Tax,  
International Taxation, 1(3)(1) Delhi

..... डुरतलवलदुी/Respondent

अडुीललरुथुी दुरलरल/ Appellant by : None

डुरतलवलदुीदुरलरल/ Respondent by : Shri Vikram Singh Sharma, SR.DR

सुनवलरुई की तलथल/ Date of hearing : 16/10/2025

घुुुषणल की तलथल/ Date of pronouncement: : 28/10/2025

आदुेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), Delhi-42 [in short 'the CIT(A)'] dated 03.01.2025, for Assessment Year 2018-19 confirming levy of penalty u/s.272A(1)(d) of the Income Tax Act,1961(hereinafter referred to as 'the Act').

2. A penalty of Rs.10,000/- has been levied by the Assessing Officer (AO) u/s. 272A(1)(d) of the Act for non compliance of notice u/s.142(1) of the Act issued on 06.01.2023. The assessee filed appeal against the penalty order dated 22.11.2023 before the CIT(A) citing reasons for not responding to the notice u/s.142(1) of the

Act. The assessee is a Non-Resident and is residing in United Kingdom. Since, the assessee has no source of income in India therefore no return of income was filed by the assessee for the impugned assessment year u/s.139 of the Act. The assessee was not aware of any assessment proceedings against the assessee for AY 2018-19 being undertaken as no notice was ever served on the assessee. Even, the assessment was framed u/s.147 r.w.s 144 r.w.s. 144C(iii) of the Act vide assessment order dated 30.05.2023. The CIT(A) rejected submissions of the assessee and confirmed levy of penalty u/s. 272A(1)(d) of the Act.

3. Shri Vikram Singh Sharma, representing the department vehemently defended the impugned order and prayed for upholding penalty levied by the AO u/s. 272A(1)(d) of the Act. The Id. DR submitted that the assessee is recalcitrant, the assessee not only responded to notice u/s.142(1) of the Act but has failed to participate in the assessment proceedings.

4. We have heard the submissions made by Id. DR and have examined the orders of authorities below. It is an un-denying fact that the assessee is a resident of United Kingdom and is a Non-Resident Indian. The assessment has been framed in name of the assessee in the status of Non-Resident. The address mentioned in the order is of United Kingdom. A penalty u/s. 272A(1)(d) of the Act has been levied by the Assessing Officer for non compliance of the notice u/s.142(1) of the Act dated 06.01.2023. It is not emanating from records as to whether the said notice was ever served on the assessee? The section mandates service of notice and not issuance of notice alone. In the absence of service of notice, it is not possible for the assessee to know about any proceedings being initiated against him. The fact that the assessment has been framed in an ex-parte proceedings, further strengthens the claim of assessee that he was unaware of any Income Tax

proceedings against him for the impugned assessment year. Considering entire facts of the case and the reason furnished by the assessee for non-compliance of the notice u/s.142(1)of the Act, the penalty levied u/s. 272A(1)(d) of the Act is directed to be deleted.

5. In the result, impugned order is set aside and appeal of the assessee is allowed.

Order pronounced in the open court on Tuesday the 28<sup>th</sup> day of October, 2025.

Sd/-  
(NAVEEN CHANDRA)  
लेखाकार सदस्य/ACCOUNTANT MEMBER

Sd/-  
(VIKAS AWASTHY)  
न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली/Delhi, दिनांक/Dated 28.10.2025

**NV/-**

**प्रतिलिपि अग्रेषितCopy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar) ITAT, DELHI