

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री एस.एस. विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष ।
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri Jagadish, Accountant Member

आयकर अपील सं./I.T.A. No.2416/Chny/2025
निर्धारण वर्ष/Assessment Year: 2018-19

Govindaswamy Vishnu Sankar Anand, Vs. The Income Tax Officer,
4/9, Kathir Nagar, 4th Street, Ward 2(1),
Kangeyam Road, Tirupur 614 604. Tirupur.

[PAN:ADZPV5741R]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri S. Sridhar, Advocate (Erode)
प्रत्यर्थी की ओर से/Respondent by : Ms. M. Subashri, Addl. CIT (Virtual)
सुनवाई की तारीख/ Date of hearing : 20.11.2025
घोषणा की तारीख /Date of Pronouncement : 24.11.2025

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 06.08.2025 passed by the Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi for the assessment year 2018-19 under section 272A(1)(d) of the Income Tax Act, 1961 ["Act" in short].

2. The assessee raised 5 grounds of appeal amongst which, the only issue emanates for our consideration as to whether the Id. CIT(A) is

justified in confirming penalty levied by the Assessing Officer under section 272A(1)(d) of the Income Tax Act, 1961 [“Act” in short].

3. We note that the Assessing Officer levied penalty of ₹.30,000/- under section 272A(1)(d) of the Act dated 12.09.2024 for the reason of non-compliance to the notices under section 142(1) of the Act dated 28.06.2023, 04.08.2023 and 15.11.2023 and served on the assessee. The Id. CIT(A) confirmed the penalty levied under section 272A(1)(d) of the Act.

4. The Id. AR Shri S. Sridhar, Advocate submits that the Id. CIT(A) erroneously confirmed the penalty of ₹.30,000/- levied under section 272A(1)(d) of the Act for non-compliance to three notices issued under section 142(1) of the Act. He vehemently argued that the Assessing Officer issued notice under section 142(1) of the Act dated 142(1) of the Act and subsequent other two notices issued on 04.08.2023 and 15.11.2023 are reminders, making it single default only and prayed to reduce the penalty under section 272A(1)(d) of the Act.

5. The Id. DR Ms. M. Subashri, Addl. CIT relied on the order passed by the Id. CIT(A).

6. Heard both the parties and perused the material available on record. We have also perused relevant provisions of section 272A(1) of the Act and reproduced the same for ready reference:

272A(1) If any person,-

- (a) being legally bound to state the truth of any matter touching the subject of his assessment, refuses to answer any question put to him by an income-tax authority in the exercise of its powers under this Act; or*
- (b) refuses to sign any statement made by him in the course of any proceedings under this Act, which an income-tax authority may legally require him to sign; or*
- (c) to whom a summons is issued under sub-section (1) of section 131 either to attend to give evidence or produce books of account or other documents at a certain place and time omits to attend or produce books of account or documents at the place or time; or*
- (d) fails to comply with a notice under sub-section (1) of section 142 or sub-section (2) of section 143 or fails to comply with a direction issued under sub-section (2A) of section 142*

he shall pay, by way of penalty, [a sum of ten thousand rupees] for each such default or failure.

7. In this case, we note that the Assessing Officer issued notice under section 142(1) of the Act to the assessee on 28.06.2023, 04.08.2023 & 15.11.2023 requiring the assessee to furnish the details, but, however, we note that the assessee has not complied with the above notices issued by the Assessing Officer. In view of the provisions of section 272A(1)(d) of the Act, as reproduced herein above, the Assessing Officer levied penalty of ₹.30,000/-. We note that as a direct consequence of the assessee's failure to comply with statutory notices, the Assessing Officer is liable to levy penalty of ₹.10,000/- only under section 272A(1)(d) of the Act for

non-compliance to the notice under section 142(1) of the Act. Accordingly, the penalty levied is reduced to ₹.10,000/- for non-compliance to the notice under section 142(1) of the Act. Thus, the ground No. 5 raised by the assessee is allowed.

8. In the result, the appeal filed by the assessee is allowed.

Order pronounced on 24th November, 2025 at Chennai.

Sd/-
(JAGADISH)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 24.11.2025

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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