



आयकर अपीलीय अधिकरण, राजकोट न्यायपीठ, राजकोट।
IN THE INCOME TAX APPELLATE TRIBUNAL, "SMC"
RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकरअपीलसं./ITA No.427/RJT/2025

निर्धारणवर्ष / Assessment Year: (2022-23)

Krishna Silver Ornament, Soni Bazar, Mandvi Chowk Near Bus Station, Rajkot - 360001	Vs.	Income Tax Officer Ward – 2(1)(1) Aayakar Bhawan, Race Course Ring Road, Rajkot - 360001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAMFK1438J		
(Appellant)		(Respondent)

Appellant by : Shri Vimal Desai, Ld. AR

Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR

Date of Hearing : 04/09/2025

Date of Pronouncement : 28/11/2025

आदेश / ORDER

Per, Dr. Arjun Lal Saini, AM;

Captioned appeal filed by the assessee, pertaining to Assessment Year 2022-23, is directed against the order passed under section 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") by National Faceless Appeal Centre (NFAC), Delhi/Commissioner of Income-tax (Appeals), dated 23/06/2025, which in turn arises out of an order passed by the Assessing Officer dated 05/09/2024, u/s 272A(1)(d) of the Income Tax Act, 1961.

2. Grounds of appeal raised by the assessee are as follows:

1. The penalty order u/s. 272A(1)(d) of the Act is bad in law.



2. The learned Assessing Officer has erred in law as well as on facts in levying the penalty of Rs. 30,000/-u/s. 272A(1)(d) of the Act. The Id. CIT(A) has erred in law as well as on facts in confirming the same.

3. Brief facts qua the issue are that the case of the assessee was assessed on 19/03/2024, at an income of Rs. 15,08,32,984/-, u/s 144 read with section 144B of the Income tax Act, 1961, for the assessment year (A.Y.) 2022-23. During the course of assessment proceedings, notice u/s 142(1) of the Act were issued to the assessee on 14.08.2023, 25.09.2023 & 16.01.2024 respectively, which all remained un-complied with. Hence, penalty proceedings u/s 272A(1)(d) was initiated on dated 19/03/2024 for non-compliance of notice u/s 142(1) of the Income tax Act, 1961. During the course of penalty proceedings, the assessee did not comply any of the show- cause notices, as well as the assessee did not comply with notices u/s 142(1) of the Act, which were issued to the assessee, on 14.08.2023, 25.09.2023 & 16.01.2024 respectively for the assessment year (A.Y.) 2022-23, during the course of assessment proceedings. In the penalty proceedings all the penalty notices sent through his Registered E-mail ID. Therefore, keeping in view of the above facts, the assessing officer noticed that the assessee has nothing to say in this regard and has also failed to comply with notice u/s 142(1) of the Act which were issued to the assessee on 14.08.2023, 25.09.2023 & 16.01.2024 respectively for the A.Y. 2022-23 during the course of assessment proceedings. Therefore, assessing officer was satisfied that the assessee has intentionally failed to respond the notices issued u/s 142(1) of the Income tax Act, 1961 and subsequently show-cause notices issued against current penal proceedings. Therefore, the assessee is held to be in default u/s 272A(1)(d) of the Income tax Act, 1961 for non-compliance of notice u/s 142(1) of the Income tax Act, 1961 issued on 14.08.2023, 25.09.2023 & 16.01.2024 respectively for the A.Y. 2022-23. Hence, a penalty of Rs.30,000/-, u/s 272A(1)(d) of the Income tax Act, 1961 was imposed on the assessee.



4. Aggrieved by the order of the assessing officer, the assessee carried the matter in appeal before the Ld. CIT(A), who has confirmed the action of the assessing officer, therefore, the assessee is in appeal before this Tribunal.

5. At the outset, the Learned Counsel for the assessee, argued that the assessing officer did not mention any reasons that why he is going to impose penalty u/s. 272A(1)(d) of the Act. Only, the one show -cause notice was issued by the assessing officer. There after, the assessing officer has issued only reminders, therefore, reminders cannot be treated as a separate show-cause notice, hence, the penalty should not levied.

6. On the other hand, the Learned DR for the revenue submitted that the assessee has failed to explain the sufficient cause, hence, the penalty should be imposed on account of three defaults, committed by the assessee.

7. I have heard both the parties and perused the material available on record. I note that the assessment order was passed by the assessing officer u/s. 144 r.w.s. 144B of the Income Tax Act, 1961 for assessment year (AY) 2022-23, vide order dated 19.03.2024. Since, the assessment order itself has been framed u/s. 144 of the Act, hence, I note that there is no compliance by the assessee, during the assessment proceedings, of various notices issued by the assessing officer. I also note that the assessing officer has imposed penalty to the tune of Rs.30,000/- for the 3 defaults. However, I note that the assessing officer has issued only one show cause, notice asking the assessee that why the penalty should not be imposed, and in other two notices, only reminders were sent by the assessing officer, in respect of the first original notice, therefore, penalty for these two reminders of Rs. 10,000/- each, imposed by the assessing officer should be deleted. Therefore, I delete the penalty of Rs. 20,000/- for two reminders issued by the assessing



officer and I confirm the penalty to the tune of Rs. 10,000/- only, hence, the appeal of the assessee is partly allowed.

8. In the result, appeal filed by the assessee, is partly allowed, in above terms.

Order pronounced in the open court on 28/ 11/ 2025.

**Sd/-
(Dr. A. L. SAINI)
ACCOUNTANT MEMBER**

Rajkot

दिनांक/ Date: 28/11/2025

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot