

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

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

I.T.A. No.124/JAB/2024  
Assessment year:2016-17

Vicky Navani 5, Industrial Area, Jabalpur- 482001. PAN:AJPPN04581 (Appellant)	Vs.	Income Tax Officer, Ward-1(3) Annexy Building, Aaykar Bhawan, Jabalpur-482001. (Respondent)
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Appellant by	None
Respondent by	Shri N. M. Prasad, Sr.D.R-1

**ORDER**

(A) This appeal vide I.T.A. No.124/JBP/2024 has been filed by the assessee for assessment year 2016-17 against impugned appellate order dated 28.04.2024 (DIN & Order No.ITBA/NFAC/S/250/2024-25/1064410436(1) of Ld. Commissioner of Income Tax (Appeals) ["CIT(A)" for short].

(B) This appeal has been filed by the assessee, beyond time limit prescribed under section 253(3) of the Income Tax Act, 1961 ("Act", for short). The assessee has submitted application for condonation of delay in filing of the appeal pleading that the delay was unintentional and beyond the control of the assessee and has requested to admit the appeal for hearing. The learned Sr. Departmental Representative for Revenue did not express any objection to assessee's application for condonation of delay in filing of the appeal. In view of the foregoing, and in specific facts and

circumstances of the present appeal before us, the delay in filing of this appeal is condoned; and the appeal is admitted for hearing.

(B.1) In this case, order under section 271B of the I.T. Act was passed by the Assessing Officer ("AO", for short) levying penalty amounting to Rs.1,50,000/-, by the AO vide order dated 28.03.2019 passed u/s 271B of I.T. Act. The relevant portion of the order is reproduced below: -

"Penalty show cause notice u/s 2718 of the IT Act, 1961, dated has been issued on 11/05/2018 and served upon the assessee through ITBA e filing portal the assessee has been asked to explain, on or before 18/05/2018, why an order imposing a penalty on you should not be made u/s 271B of the Income Tax Act, 1961. In response to this notice, no compliance has been made by the assessee.

Subsequently the case has been transferred by the ITO-Damoh, to this office vide letter dated 29/01/2019, as the jurisdiction over the case lies with this ward. As he PAN was lying with the ITO-Danch, manual penalty show cause notice u/s 2718 has been issued on 01/03/2019 asking the assessee to attend the office on 13/03/2019 and show cause why an order imposing penalty on you should not be made u/s 2718 of the IT Act, 1961. In response, no submission has been filed vide letter dated 22/03/2019, received in this office on 25/03/2019, submitting that

1. The assessee has got his account audited on 17/11/2016 and furnished his audit report on 31/03/2017 vide acknowledgement number 740374851310317
2. Due to illness of the assessee audit report could not be uploaded by the chartered accountant in time.
3. That the medical certificate in respect of illness of the assessee is enclosed herewith for record.
4. That the provisions of section 273B is applicable in the present case as the assessee has reasonable cause not to furnish audit report, therefore proceedings so initiated w/s 271B may kindly be filed at your end.
5. Notice u/s 271B has been issued on 01/03/2019, which is barred by limitation.
6. Audit report was uploaded on 31/03/2017 therefore the limitation starts from 01/04/2017 for initiation of penalty and penalty could be imposed before the expiry of 31/03/2018. Hence, the penalty proceedings so initiated on 01/03/2019 is barred by limitation in view of the provisions of section 275 of the IT Act, 1961.

The submission of the assessee has been duly considered but not found tenable for the reasons that

1. As per the provisions of section 44AB of the IT Act, 1961 the persons, carrying on business, whose turnover exceeds one crore rupees in the previous year shall get his account audited by an accountant before the specified date and furnish by that due the report of such audit in the prescribed forms duly signed and verified by such accountant and setting forth such particulars as may be prescribed Meaning thereby that-

1. Getting account audited before the specified date

and

1. furnish the report by that date.

Both the conditions are required to be satisfied in compliance to section 44AB of the I.T Act, 1961. Merely getting account audited on or before the specified due dates is not and cannot be held to be compliance of the section 44AB

Further, vide notification No-34/2013/7 No 142/5/2013-TPL, dated 01/05/2013, e-filing of tax audit report under section 44AB has been made mandatory. Thus, the report should have been e-filed on or before the due date i.e. 17/10/2016, which the failed to do.

1. The assessee has not filed any documentary evidence, that he was ill for such a long period of approximately 06 months

2. No medical certificate has been filed as has been claimed so he filed with the submission.

3. The assessee has failed to file any documentary evidence to prove that there was reasonable cause for the failure.

4. Notice u/s 271B has been issued on 11/05/2016 and has been duly served through ITBA e-filing portal.

5. The provision of the section 275 have been clearly misunderstood and misinterpreted by the assessee. Applicability of section 275(1)(c) is not warranted in the case of assessee because no proceedings, in course of which action for imposition of penalty has been initiated, prior to issuance of notice u/s 271B dated 11/15/2018. Therefore, the penalty proceedings and in consonance with the provisions of the IT Act, 1961 and are not barred by the limitation as on date.

Having regard to the facts and circumstances of the case, I am satisfied that the assessee was liable to e-file audit report on or before 17/10/2016 as required u/s 44AB of the IT Act, 1961, which he has failed to. Therefore, I deem it a fit case for imposition of penalty / 271B of the IT. Act. 1961.

The amount of penalty is worked out as under:

1.0.5% of gross receipt (0.5% of 12.34,46.356/-)

Rs.6,17,232/-

1. Rs 1,50,000/- of (whichever is less)

Considering the facts and circumstances of the case. I hereby amper penalty of Rs. 1,50,000/- 271B of IT Act, 1961. The order is being passed after obtaining necessary approval uls 274 of the IT Act, 1961."

(B.2) The assessee's appeal against the aforesaid order was dismissed by the learned CIT(A) vide impugned appellate order dated 28.04.2024. The relevant portion of the order of learned CIT(A) is reproduced as under:-

*"I have carefully considered the appellate documents, submissions filed, and penalty order passed by the Ld. JAO.*

*For the appellate year under consideration, audit report was filed on 31/03/2017, whereas the specified date was 30/09/2016 and extended specified date was 17/10/2016. There was a delay of almost 165 days.*

*According to provisions of section 44AB of the Income Tax Act, specific categories of the assessee are required to get their accounts audited. Accordingly, such specified categories of the assessee are also required to furnish the tax audit report. In case of any default, the assessee would be penalized under section 271B of the Income Tax Act.*

*Penalty provisions under section 2718 apply under any of the following circumstances -*

*1. The assessee fails to get his accounts audited, as required under section 44AB, in respect of any previous year/ years; or*

*2. The assessee fails to furnish a tax audit report as required under section 44AB of the Income Tax Act*

*However, it is essential to make a note that, the penalty under section 271B is payable by the assessee only on the direction of the Assessing Officer. Further, it is noteworthy to mention here that section 273B of the Income Tax Act states that penalty under section 271B shall not be levied if the assessee / person provides the reasonable cause for failure of getting the accounts audited or failure in the furnishing of the tax audit report.*

*Assessee who is required to get their accounts audited is also required to duly furnish the tax audit report. Such tax audit report is to be submitted within 30th September of the year following the relevant the Financial Year.*

*The penalty payable under section 271B would be lower of the following -0.5% of the total sales / total turnover or*

*- gross receipt in case of business (0.5% of the gross receipts in case of the profession); or INR 1.50 Lakhs.*

*Thus, provisions of section 273B provides that no penalty shall be imposable on person or assessee, as case may be, referred to in said provisions, if it proves that there is a reasonable cause for said failure. Since the provisions of section 273B covers the provisions of section 271B, if assessee or person explains reasons for not getting its accounts audited, then certainly, case comes within purview of reasonable cause as provided in section 273B of ITA, 1961.*

*I have gone thought statement of fact and prayer of appellant that-*

*'It is therefore requested that in the facts and circumstances of the case, penalty so levied U/s 271B of IT Act, 1961, at Rs. 1,50,000/- due to reasonable cause along with the mistake on the part of the Chartered Accountant who might have been unaware of the correct requirement of law (to upload the audit return in due time as the audit was completed on 17/10/2016) hence the levy of penalty require to be deleted in toto in the interest of natural justice and obliged.'*

*Similar issue came up before Hon'ble Kerala HC in the case of Peroorkkada Service Co-operative Bank Ltd. v. Income Tax Officer, Ward 2(1), Trivandrum [2020] 114 taxmann.com 18 (Kerala) IT Appeal No. 320 of 2019 dated JANUARY 7, 2020, wherein it was held that "Mere fact that audit of assessee was conducted under provisions of Co-operative Societies Act, would not be sufficient for such compliance under section 44AB, unless report of audit is furnished in prescribed form accompanied with a further report by an accountant in prescribed form"*

*The headnote is reproduced below for a ready reference -*

*"Section 44AB, read with sections 271B and 273B, of the Income-tax Act, 1961-Tax audit (Penalty) - Assessment year 2014-15-Whether, if there is any failure on part of assessee to get his accounts audited in respect of any previous year relevant to assessment year or if assessee fails to furnish a report of such audit as required under section 44AB, he is liable to be imposed with penalty under section 271B Held, yes Whether mere fact that audit of assessee was conducted under provisions of Co-operative Societies Act, would not be sufficient for such compliance under section 44AB, unless report of audit is furnished in prescribed form accompanied with a further report by an accountant in prescribed form - Held, yes Whether however, section 273B provides that, no penalty shall be imposed for any failure referred to in section 271B, if assessee proves that there was 'reasonable cause' for said failure Held, yes Whether thus, where assessee failed to furnish report of audit in prescribed form accompanied d with a further report by an Accountant in prescribed form, and also failed to prove that there existed any reasonable cause for such failure, order of penalty under section 271B was justified-Held, yes [Paras 6 and 9][In favour of revenue]"*

*As the facts of this case are exactly like one quoted above wherein it has been held that unless the reasonable cause is shown for failure to furnish report of audit in prescribed form accompanied by further report of an accountant in prescribed form, penalty under 271B is leviable. It is seen that the from the extended date of 17/10/2016 and filing of Audit report by 31/03/2017. Appellant is in delay of almost 165 days. It is not clear which is the issue which contributed to reasonable cause. At one place the appellant laments that mistake on the part of the Chartered Accountant who might have been unaware of the correct requirement of law and in juxtaposition avers in other submission that it was not*

*well. A self-serving medical fitness certificate advising rest for 2 months. This cannot be countenanced. The medical exigency is not able to explain such a long delay. The delay explained is not falling within the provisions of section 273B of ITA 1961. I therefore hold that appellant has failed to meet the tests laid down in IT Act, 1961 and Ld.JAO has rightly imposed penalty.*

*Dismissed also as the Hon'ble Cochin ITAT in the case of M/s. Paravur Service Cooperative Bank Ltd. vs ITO in ITA No.105/Coch/2023 in recent decision followed the above Kerala HC decision and ruled in the favour of revenue. The filing of the audit report as per the above rulings is mandatory in nature and cannot be dispensed with. Further, the only exception is to demonstrate a reasonable cause for such non-compliance with evidence and documents. As per ratio laid down discussed supra, the fact that audit report was filed later does not condone the default.*

*Reasonable cause as applied to human action, is that which would constrain a person of average intelligence and ordinary prudence. The expression 'reasonable' is not susceptible of a clear and precise definition; for an attempt to give a specific meaning to the word 'reasonable' is trying to count what is not number and measure what is not space. It can be described as rational according to the dictates of reason and is not excessive or immoderate. The word 'reasonable' has in law the prima facie meaning of reasonable with regard to those circumstances of which the actor, called on to act reasonably, knows or ought to know. Reasonable cause can be reasonably said to be a cause which prevents a man of ordinary prudence and average intelligence, acting under normal circumstances, without negligence or inaction or want of bona fides Azadi Bachao Andolan v. Union of India [2001] 252 ITR 471 (Delhi).*

*As discussed supra, appellant has not been able to demonstrate reasonable cause in terms of 273B for non-filing of audit report and ground espoused is dismissed.*

*As per Decision of Hon'ble Supreme court in the case of PCIT-III, Bengaluru vs Wipro Ltd. in CIVIL APPEAL NO. 1449 OF 2022 (Arising out of SLP(Civil) No. 7620/2021) order dated 11/07/2022, it held as under-*

*"14. In view of the above discussion and for the reasons stated above, we are of the opinion that the High Court has committed a grave error in observing and holding that the requirement of furnishing a declaration under Section 10B (8) of the IT Act is mandatory, but the time limit within which the declaration is to be filed is not mandatory but is directory. The same is erroneous and contrary to the unambiguous language contained in Section 10B (8) of the IT Act. We hold that for claiming the benefit under Section 10B (8) of the IT Act, the twin conditions of furnishing a declaration before the assessing officer and that too before the due date of filing the original return of income under section 139(1) are to be satisfied and both are mandatorily to be complied with. Accordingly, the question of law is answered in favour of the Revenue and against the assessee. The orders passed by the High Court as well as ITAT taking a contrary view are hereby set aside and it is held that the assessee shall not be entitled to the benefit under Section 10B (8) of the IT Act on noncompliance of the twin conditions as provided under Section 10B (8) of the IT Act, as observed hereinabove. The present Appeal is accordingly Allowed."*

*Though this is in context of different section, but underlying law is well settled that the mandatory requirements of those conditions must be obeyed or fulfilled exactly, though at times, some latitude can be shown, if there is a failure to comply with some requirements which are directory in nature, the non-compliance of which would not affect the essence or substance of the notification granting exemption.*

*Thus, following binding decision of Hon'ble SC (supra) it is held that requirement for filing of Audit report as required under ITA 1961 is mandatory and only exception to the noncompliance is to establish with document and evidence, the 'reasonable cause.*

*It has also been averred that penalty has been barred by limitation -*

*6. Audit report was uploaded on 31/03/2017 therefore the limitation starts from 01/04/2017 for initiation of penalty and penalty could be imposed before the expiry of 31/03/2018. Hence, the penalty proceedings so initiated on 01/03/2019 is barred by limitation in view of the provisions of section 275 of the IT Act, 1961.*

*The rebuttal by the Ld.JAO was as follows-*

*5. The provision of the section 275 have been clearly misunderstood and misinterpreted by the assessee. Applicability of section 275(1)(c) is not warranted in the case of assessee because no proceedings, in course of which action for imposition of penalty has been initiated, prior to issuance of notice u/s 271B dated 11/05/2018. Therefore, the penalty proceedings are in consonance with the provisions of the IT Act, 1961 and are not barred by the limitation as on date.'*

*I am unable to agree with the contention of the appellant as, as per the submissions uploaded the notice under section 274 rws 271B has been issued on 11/05/2018 and 01/03/2019, Section 275 is reproduced as below for a ready reference-*

*68 [Bar of limitation for imposing penalties.*

*275, 69[(1)] No order imposing a penalty under this Chapter shall be passed-*

*70 in a case where the relevant assessment or other order is the*

*[(a) subject-matter of an appeal to the 71[] 71 [Joint Commissioner (Appeals) or to the] Commissioner (Appeals) under section 24672 [or section 246A) or an appeal to the Appellate Tribunal under section 253, after the expiry of the financial year in which the proceedings, in the course of which action for the imposition of penalty has been initiated, are completed73, or six months from the end of the month in which the order of the 74[\*\*\*] 74a [Joint Commissioner (Appeals) or the Commissioner (Appeals) or, as the case may be, the Appellate Tribunal is received by the 75[Principal Chief Commissioner or] Chief Commissioner or 75 [Principal Commissioner or] Commissioner, whichever period expires*

*76 [Provided that in a case where the relevant assessment or other order is the subject-matter of an appeal to the 76 [Joint Commissioner (Appeals) or to the] Commissioner (Appeals) under section 246 or section 246A, and 76a [the Joint Commissioner (Appeals) or] the Commissioner (Appeals) passes the order on or after the 1st day of June, 2003 disposing of such appeal, an order imposing penalty shall be passed before the expiry of the financial year in which the proceedings, in the course of which action for imposition of penalty has been initiated, are completed, or within one year from the end of the financial year in which the order of 768 [the Joint Commissioner (Appeals) or] the Commissioner (Appeals) is received by the 77 [Principal Chief Commissioner or] Chief Commissioner or 77 [Principal Commissioner or] Commissioner, whichever is later.]*

*(b) in a case where the relevant assessment or other order is the subject-matter of revision under section 26378 [or section 264], after the expiry of six months from the end of the month in which such order of revision is passed;*

*(c) in any other case, after the expiry of the financial year in which the proceedings, in the course of which action for the imposition of penalty has been initiated, are completed, or six months from the end of the month in which action for imposition of penalty is initiated, whichever period expires later.]*

*79[(1A) In a case where the relevant assessment or other order is the subject-matter of an appeal 79 [to the Joint Commissioner (Appeals) or] to the Commissioner (Appeals) under section 246 or section 246A or an appeal to the Appellate Tribunal under section 253 or an appeal to the High Court under section 260A or an appeal to the Supreme Court under section 261 or revision under or and an order imposing or enhancing or reducing or cancelling penalty or dropping the proceedings for the imposition of penalty is passed before the order of 790 [the Joint Commissioner (Appeals) or] the Commissioner (Appeals) or the Appellate Tribunal or the High Court or the Supreme Court is received by the 77 [Principal Chief Commissioner or] Chief Commissioner or the 77 [Principal Commissioner or] Commissioner or the order of revision under or is passed, an order imposing or enhancing or reducing or cancelling penalty or dropping the proceedings for the imposition of penalty may be passed on the basis of assessment as revised by giving effect to such order of 790 [the Joint Commissioner (Appeals) or] the Commissioner (Appeals) or, the Appellate Tribunal or the High Court, or the Supreme Court or order of revision under or:*

*Provided that no order of imposing or enhancing or reducing or cancelling penalty or dropping the proceedings for the imposition of penalty shall be passed-*

*(a) unless the assessee has been heard, or has been given a reasonable opportunity of being heard;*

*(b) after the expiry of six months from the end of the month in which the order of 79 the Joint Commissioner (Appeals) or] the Commissioner (Appeals) or the Appellate Tribunal or the High Court or the Supreme Court is received by the 77 [Principal Chief Commissioner or] Chief Commissioner or the 77 [Principal Commissioner or] Commissioner or the order of revision under section 263 or section 264 is passed:*

*Provided further that the provisions of sub-section (2) of section 274 shall apply in respect of the order imposing or enhancing or reducing penalty under this sub-section.]*

*80[(2) The provisions of this section as they stood immediately before their amendment by the Direct Tax Laws (Amendment) Act, 1987 (4 of 1988), shall apply to and in relation to any action initiated for the imposition of penalty on or before the 31st day of March, 1989.)*

*81[Explanation. In computing the period of limitation for the purposes of this section,-*

*(1) the time taken in giving an opportunity to the assessee to be reheard under the proviso to section 129;*

*(ii) any period during which the immunity granted under section 245H remained in force; and*

*(iii) any period during which a proceeding under this Chapter for the levy of penalty is stayed by an order or injunction of any court,*

*shall be excluded.]]-*

*(Amend 68. Substituted by the Taxation Laws Act, 1970, w.e.f. 1-4-1971.*

*69. Renumbered by the Direct Tax Laws (Second Amendment) Act, 1989, w.e.f. 1-4-1989.*

*70. Substituted for clauses (a) and (b) by the Direct Tax Laws (Amendment) Act, 1987, w.e.f. 1-4-1989. Prior to its substitution, clause (a) was amended by the Finance (No. 2) Act, 1977, w.e.f. 10-7-1978.*

*71. Words "Deputy Commissioner (Appeals) or the" omitted by the Finance (No. 2) Act, 1998, w.e.f. 1-10-1998.*

*71a. Inserted by the Finance Act, 2023, w.e.f. 1-4-2023.*

*72. Inserted by the Finance Act, 2000, w.e.f. 1-6-2000.*

*73. For the meaning of term "completed", see Taxmann's Direct Taxes Manual, Vol. 3.*

*74. Words "Deputy Commissioner (Appeals) or the" omitted by the Finance (No. 2) Act, 1998, w.e.f. 1-10-1998. Earlier, the quoted words were inserted by the Direct Tax Laws (Amendment) Act, 1989, w.e.f. 1-4-1989.*

*74a. Inserted by the Finance Act, 2023, w.e.f. 1-4-2023.*

*75. Inserted by the Finance (No. 2) Act, 2014, w.r.e.f. 1-6-2013.*

*76. Inserted by the Finance Act, 2003, w.e.f. 1-6-2003.*

*76a. Inserted by the Finance Act, 2023, w.e.f. 1-4-2023.*

77. *Inserted by the Finance (No. 2) Act, 2014, w.r.e.f. 1-6-2013.*

78. *Inserted by the Finance Act, 2003, w.e.f. 1-6-2003.*

79. *Inserted by the Taxation Laws (Amendment) Act, 2006, w.e.f. 13-7-2006.*

79a. *Inserted by the Finance Act, 2023, w.e.f. 1-4-2023.*

80. *Inserted by the Direct Tax Laws (Second Amendment) Act, 1989, w.e.f. 1-4-1989.*

81. *Substituted by the Taxation Laws (Amendment) Act, 1975, w.e.f. 1-4-1976.*

*As per the provisions of Section 275(1)(c) of ITA 1961, the limitation period will start from 11/05/2018 and the end of the FY will be 31/03/2019 or six months from the 11/05/2018 which is 30/11/2018, whichever is later. The later date being 31/03/2019. The penalty order has been passed on 28/03/2019 well before 31/03/2019. This contention is duly supported by the decision of the Hon'ble Jurisdictional HC in the case of [1999] 106 TAXMAN 460 (MP) HIGH COURT OF MADHYA PRADESH, INDORE BENCH Bharat Construction Co. v. Income-tax Officer M.P. NO. 1272 OF 1989 dated DECEMBER 1, 1998, which has been followed by the Hon'ble Allahabad HC in the case of M/s. Bholu Nath Carpets (P) Ltd., Varanasi v. The Commissioner of Income-tax, Allahabad Income Tax Reference No.55 of 1999 dated 13/07/2007, wherein it clearly held that,*

*'In the present case we find that penalty proceedings were initiated on 16th January, 1989. In view of the decision of this Court in the case Bankey Lal Hira Lal(supra) the limitation of the proceeding would start from 16th January, 1989 when the notice for imposing penalty had been issued. In the present case the penalty proceedings have been initiated on 16.1.1989 and, therefore, the proceedings would be treated to have been started on 16th January, 1989 and two years period would come to an end of the same on 31st March, 1991. The penalty order has been passed on 23rd October, 1990, which is well within the limitation. We are in respectful agreement with the view taken by the Madhya Pradesh High Court in the case of Bharat Construction Co.(supra). In view of the aforesaid discussions, we answer the question referred to us in the affirmative i.e. In favour of the Revenue and against the assessee. However, there shall not be any order as to costs.'*

*Hon'ble Allahabad HC also relied on its own decision in the case of Commissioner of Income-tax, U.P. v. Bankey Lal Hira Lal, (1973) 92 ITR 587 wherein it held that 'It is contended on behalf of the assessee that if regard be had to section 275 it must be held that the notice under section 274(1) should be issued in the course of the assessment proceeding. Section 275 prescribes the period of limitation for making a penalty order. The period is two years "from the date of completion of the proceedings in the course of which the proceedings for the imposition of penalty have been commenced". Where there is an assessment proceeding, it is urged by the assessee, the necessary implication is that the penalty proceeding must be commenced before the assessment is concluded. In our opinion, the contention is without force. No such implication can be spelled out from section 275. The section, in its essential content, is a provision prescribing the period of limitation for making a penalty order. It is not a provision prescribing the point of commencement of the penalty proceeding. It is*

*concerned with the order which concludes the penalty proceedings. When it refers to the completion of the proceeding in the course of which the penalty proceeding is commenced, in substance it identifies the former proceeding for the purpose of defining the point of time from which the period of limitation for making the penalty order must be computed."*

(B.4) The present appeal has been filed by the assessee against the aforesaid impugned appellate order of learned CIT(A).

(C) At the time of hearing, there was no representation from the assessee's side. In the absence of any representation from the assessee's side, the learned D.R. for Revenue was heard and the materials on record were perused. He strongly supported the orders of the AO and the Ld. CIT(A). After hearing him and on perusal of materials on record, it is found that the order passed by the Ld. CIT(A) is in accordance with law in the facts and circumstances of the case. Further, no material has been brought for consideration to require any interference with the impugned order of Ld. CIT(A). In view of the foregoing, the impugned order of Ld. CIT(A) is upheld. The penalty of Rs. 1,50,000/- is accordingly confirmed. All the grounds of appeal are treated as disposed of accordingly.

(D) In the result, for statistical purposes, the appeal of the assessee is dismissed.

(Order pronounced in the open court on 13/02/2026)

Sd/.  
**(ANADEE NATH MISSHRA)**  
**Accountant Member**

Dated: 13/02/2026  
Vijay Pal Singh (Sr. PS)

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T., Jabalpur