

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'SMC' BENCH,
NEW DELHI [THROUGH VIDEO CONFERENCE]

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

ITA No. 7281/DEL/2019
[Assessment Year: 2010-11]

Smt. Saroj
B-8/15, Sector 15, Rohini
New Delhi - 110085

Vs.

The I.T.O
Ward - 38(2)
New Delhi

PAN: BPVPS 6722 J

[Appellant]

[Respondent]

Date of Hearing : 15.09.2021

Date of Pronouncement : 15.09.2021

Assessee by : Shri Gautam Jain, Adv.
Shri Lalit Mohan, C.A.

Revenue by : Shri R.K. Gupta, Sr. DR

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:

This appeal by the assessee is preferred against the order of the Commissioner of Income Tax [Appeals] - 13, New Delhi dated 24.06.2019 pertaining to assessment year 2010-11.

2. The solitary grievance of the assessee is that the Id. CIT(A) erred in upholding the levy of penalty of Rs.10,000/- u/s 271(1)(b) of the Income tax Act, 1961 [hereinafter referred to as 'The Act' for short] by the Assessing Officer.

3. Briefly stated, the facts of the case are that return for the year under consideration was selected for scrutiny assessment and, accordingly, statutory notices were issued and served upon the assessee. No compliance was made by the assessee for the three notices issued u/s 142(1) of the Act. Thereafter, final opportunity was given vide notice u/s 142(1) of the Act dated 10.11.2017, which also remained uncomplied with. The Assessing Officer was left with no other option but to frame assessment order ex-party u/s 144 of the Act. Penal proceedings u/s 271(1)(b) of the Act were separately initiated.

4. During the course of penalty proceedings u/s 271(1)(b) of the Act, none appeared on behalf of the assessee nor any reply was filed. Again, the Assessing Officer was left with no choice but to levy penalty of Rs.10,000/-.

5. The assessee agitated matter before the ld. CIT(A). Though there was a delay in filing the appeal, in her request for condonation of delay, the assessee stated that she was under a bonafide belief that her earlier Chartered Accountant would take all necessary steps to protect her interest. This reason did not find any favour with the ld. CIT(A) who did not condone the delay and on merits, after considering the order of the Assessing Officer, confirmed the penalty of Rs.10,000/-.

6. Before me, ld. counsel for the assessee could not adduce any evidence/reason for not attending the assessment proceedings nor penal proceedings. On considering the facts of the case in totality, I do not find any reason to interfere with the findings of the ld. CIT(A).

7. In the result, the appeal of the assessee in ITA No. 7281/DEL/2019 is dismissed.

The order is pronounced in the open court on 15.09.2021 in the presence of both the representatives.

Sd/-

[N.K. BILLAIYA]
ACCOUNTANT MEMBER

Dated: 15th September, 2021.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

Date of dictation	15.09.2021
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	