

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. Nos.301 to 303/Pat/2023
Assessment Years: 2013-14, 2015-16 & 2016-17

Narayani Educational Health And Charitable Trust.....Appellant
A/78, P. C Colony, Kankarbagh,
Patna, Bihar-800020.
[PAN: AACTN2955K]

vs.

DCIT, Central Circle-2, Patna.....Respondent

Appearances by:

Shri Rakesh Kumar, Advocate, appeared on behalf of the appellant.

Shri Ashwani Kr. Singal, JCIT - Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : February 05, 2025

Date of pronouncing the order : February 07, 2025

ORDER

Per Sonjoy Sarma, Judicial Member:

The captioned appeals have been preferred by the assessee against separate orders all dated 28.04.2023 passed by the Commissioner of Income Tax (Appeals)-3, Patna [hereinafter referred to as ‘CIT(A)’] passed u/s 250 of the Income Tax Act (hereinafter referred to as the ‘Act’) for assessment years 2013-14, 2015-16 & 2016-17 respectively. Since, the issues involved in all the appeals are common and relate to the same assessee, therefore, these appeals have been heard together and are being disposed of by this consolidated order.

2. At the outset, the Registry has informed that there are delays of 106 days in filing all the present appeals. The assessee filed applications for condonation of delay stating reasons for such delay. After considering the applications, we find reasonable cause which was beyond the control of the assessee and the delays were not intentional. We, therefore,

condone the delay in filing the appeals and adjudicate the appeals on merits of the case.

3. First, we take up the issue in respect of ITA No.301/Pat/2023 for assessment year 2013-14. Brief facts of the case are that in the case of the assessee assessment order for the assessment year 2013-14 was passed u/s 153C r.w.s. 153A/143(3) of the Act vide order dated 28.12.2018 at an income of Rs.Nil as the assessed income. Subsequently, an order u/s 263 of the Act was passed on 23.03.2021 by the ld. PCIT (Central), Patna. Accordingly, assessment proceedings were concluded u/s 263 r.w.s. 144 of the Act by assessing income of Rs.4,50,000/- on 21.02.2022. During the course of assessment proceedings, penalty proceedings u/s 271(1)(b) of the Act was initiated for non-compliance of the notice. Accordingly, the Assessing Officer passed an order u/s 271(1)(b) of the Act imposing penalty at Rs.10,000/- upon the assessee vide order dated 30.08.2022.

4. Dissatisfied with the above order, the assessee preferred an appeal before the ld. CIT(A) against the penalty order. Before the ld. CIT(A), the assessee could not substantiate his claim and no materials were produced to suggest that the assessee was prevented by reasonable cause to claim immunity u/s 273B of the Act. Accordingly, the ld. CIT(A) confirmed the penalty so imposed by the Assessing Officer by dismissing the appeal of the assessee.

5. Aggrieved by the said order, the assessee filed the present appeal before this Tribunal raising various grounds. However, the main contention of the assessee is that the assessee could not substantiate its claim before the ld. CIT(A) in proper manner, therefore, the ld. CIT(A) upheld the penalty by dismissing the appeal of the assessee. He, therefore, prayed if the matter be remanded back to the file of the ld.

CIT(A), the assessee may prove its case by producing sufficient documents for claiming immunity from the penalty.

6. On the other hand, the ld. DR supported the decisions rendered by the authorities below.

7. We, after hearing both the parties and perusing the materials available on record, find that the assessee was unable to produce sufficient documents to claim immunity from penalty by producing supported documents for deletion of the penalty before the ld. CIT(A). We note that it is, therefore, necessary to remand the whole issue back to the file of the ld. CIT(A) with a direction to re-examine the issue afresh. The assessee is also directed to produce supported documents in order to substantiate its claim that the assessee was prevented by reasonable cause to claim immunity u/s 273B of the.

8. Since the facts and issues involved in all these appeals are identical, therefore, our findings/directions given above in ITA No.301/Pat/2023 will mutatis mutandis apply to ITA Nos.302&303/Pat/2023. Hence, ITA Nos.302&303/Pat/2023 are also allowed for statistical purposes.

9. In terms of the above, all the captioned appeals of the assessee are allowed for statistical purposes.

Kolkata, the 7th February, 2025.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 07.02.2025.

RS

Copy of the order forwarded to:

1. Narayani Educational Health And Charitable Trust
2. DCIT, Central Circle-2, Patna
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches