

Pradeep Kumar Patel

I.T.A. No.: 361/PAT/2024

ITAT - Patna | Source extract brief | 7 source pages

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01 FACTS OF THE CASE

"This appeal filed by the assessee is against the order of the Commissioner of Income Tax (Appeals) -NFAC, Delhi [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for AY 2017-18 dated 21.09.2023, which has been passed against the penalty order u/s 271B of the Act, dated 21.01.2022." (source PDF page 1)

02 DISCUSSION BY THE HON'BLE TRIBUNAL

"We have considered the submissions made . Section 273B specifies that notwithstanding anything contained in the provisions of sections mentioned therein including section 271B, no penalty shall be imposable on the person or the assessee, as the case may be, for any failure referred to in the said provisions if he proves that there was a reasonable cause for the said failure. The assessee belongs to a remote area where the facilities of a consultant may not be readily available. It is stated that the assessment was made for the first-time u/s 144 of the Act and prior to that the assessee was not aware about the applicability of Income-tax ..." (source PDF page 6)

03 JUDICIAL DECISION

"In the result, the appeal filed by the assessee is allowed." (source PDF page 7)

04 OUTCOME — IN FAVOUR OF

Assessee, for the issues disposed of in the quoted result. Check the full reasoning for whether relief is substantive or procedural, and verify subsequent proceedings before relying on it.

05 AKHB REVIEW POINT

Read the numbered grounds and operative reasoning together. Match the statutory provision, assessment year, jurisdiction and material facts before relying on this order; check later appeals, stays and amendments.

SOURCE & VERIFICATION

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AI DISCLOSURE

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