

**IN THE INCOME-TAX APPELLATE TRIBUNAL “D” BENCH,  
MUMBAI**

**BEFORE SHRI ANIKESH BANERJEE, JUDICIAL MEMBER  
&  
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA No.6044/MUM/2025  
(A.Y. 2019-20)**

<b>Mr. Dhananjay Mahadeo Sonsurkar</b> 1B/104, Snehdeep CHS, MHADA Colony, Swadeshi Mill Road, Sion, Mumbai- 400 022, Maharashtra	v/s. बनाम	Income Tax Officer/ Assessment Unit, ITO/CIT(A), M.K. Road, Mumbai – 400 020 Maharashtra
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No: ABRPS7119N</b>		
<b>Appellant/अपीलार्थी</b>	<b>..</b>	<b>Respondent/प्रतिवादी</b>

Appellant by :	Mr. Prashant Ghumare, (virtually present)
Respondent by :	Shri Umashankar Prasad, (CIT DR)

Date of Hearing	03.12.2025
Date of Pronouncement	16.01.2026

**आदेश / ORDER**

**PER PRABHASH SHANKAR [A.M.] :-**

The present appeal arising from the appellate order dated 04.08.2025 is filed by the assessee against the order passed by the Learned Commissioner of Income-tax (Appeals)/National Faceless Appeal Centre, Delhi [hereinafter referred to as “CIT(A)”] pertaining to penalty order passed u/s. 272A(1)(d) of the Income-tax Act, 1961 [hereinafter referred to as “Act”] dated 09.08.2024 for the Assessment Year [A.Y.] 2019-20.



2. The **Revised grounds** of appeal are as under:

**1. THE ORDER IS BAD IN LAW, ILLEGAL AND WITHOUT JURISDICTION**

1.1 In the facts and the circumstances of the case, and in law, the appellate order framed by the Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, ['Ld. CIT (A)'] is bad in law, illegal and without jurisdiction, as the same is framed in breach of the statutory provisions and as otherwise also is not in accordance with the law.

1.2 Otherwise also, in the facts and the circumstances of the case, and in law, the appellate order so framed by the Ld. CIT (A) is bad in law, illegal and void as the same is arbitrary and perverse.

**WITHOUT PREJUDICE TO THE ABOVE**

**2. Penalty levied of Rs 20,000/-**

The Ld. CIT (A) erred in confirming the penalty and failed to appreciate that the non attendance /non reply to the notices issued u/ 142(1) of the Act was for reasons beyond the control of the appellant and in any case not deliberate. There was reasonable cause in terms of section 273B of the Act.

3. Briefly stated facts on record are that penalty order passed in the case u/s 272A(1)(d) of the Act for non-compliance of notices issued u/s 142(1) on 04.08.2023 and 14.09.2023. The assessment order was also passed u/s 144 of the Act on account of non compliance during assessment proceedings as well.

4. Before the ld.CIT(A), the assessee made a detailed submission claiming that the non compliance was not deliberate but due to mis-communication and lack of awareness of the e-proceedings adopted by the Department. The ld.CIT(A) observed that the assessee



had chosen to ignore the statutory notices, thus, resulting in non-compliance. No evidence had been filed for the claim that any written submission was ever made before the Assessing Officer in compliance to notices under section 142(1). There was no reasonable ground for non-compliance. Therefore, the penalty order was affirmed.

5. Before us, the ld.AR submitted that the ld.CIT(A) did not appreciate the fact that there was no deliberate non compliance. The assessee is a retired employee of Otis Elevators since 2007 with meager income from bank interest etc and not liable to filing of return as the taxable income was below Rs. 2,50,000/- per annum. He was not very conversant with the e-communication mode of the Department. The non compliance was not deliberate but due to ignorance. Even the quantum assessment is stated to have been set aside by the ld.CIT(A) and is pending for adjudication by the AO afresh.

6. Considering the totality of the facts and the circumstances of the case, we hold that the ld.CIT(A) was not justified in not appreciating the reasons stated by the assessee before him during appellate proceedings. The appellate order is therefore, set aside allowing the grounds.



7. In the result, the appeal of the assessee is **allowed**.

Order pronounced in the open court on **16/01/2026**.

Sd/-

**ANIKESH BANERJEE**

(न्यायिक सदस्य / JUDICIAL MEMBER)

Sd/-

**PRABHASH SHANKAR**

(लेखाकार सदस्य/ACCOUNTANT MEMBER)

Place: मुंबई/Mumbai

दिनांक /Date 16.01.2026

Lubhna Shaikh / Steno

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त / CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण DR, ITAT,  
Mumbai
5. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//  
**आदेशानुसार/ BY ORDER,**

**उप/सहायक पंजीकार (Dy./Asstt. Registrar)**  
**आयकर अपीलीय अधिकरण/ ITAT, Bench,**  
**Mumbai.**

