

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'G' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA Nos.1904 & 1905/Del/2025  
Assessment Years: 2013-14 & 2014-15

Sh. Sunil Sharma, Vill. Kakroli Hatti, the Charkhi Dadri, Bhiwani, Haryana	<b>Vs.</b>	Income Tax Officer, Charkhi Dadri, Bhiwani, Haryana
<b>PAN: BARPS2220J</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Vijay Kumar Singla, Adv. Ms. Anirka Singla, Adv.
Department by	Sh. Manish Gupta, Sr. DR

Date of hearing	03.11.2025
Date of pronouncement	03.11.2025

**ORDER**

**PER SATBEER SINGH GODARA, JM**

This assessee's twin appeals ITA Nos.1904 & 1905/Del/2025 for assessment years 2013-14 & 2014-15, arise against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's orders, both dated 24.02.2025 having DIN and order no. ITBA/NFAC/S/250/2024-25/1073652389(1) and ITBA/NFAC/S/250/2024-25/1073652514(1) involving proceedings under section 271B of the

Income-tax Act, 1961 (hereinafter referred to as 'the Act'); respectively.

Heard both the parties. Case file perused.

2. We note at the outset that the assessee's instant twin appeals raise an identical issue of correctness of both the learned lower authorities' action levying 271B penalties of Rs. 81,564/- and 78,588/-; case-wise, respectively for not having got his books audited despite declaring more than the specified turnover of Rs. 1 crore each. It is in this factual backdrop that we sought to know the mitigating circumstances from the assessee side for the purpose of explaining the reasons for not getting his books of account audited under section 44AB. No reply much less a satisfactory one, has come which could be treated as a reasonable cause under section 274 of the Act so as to get out of the rigor of the above statutory provisions in the instant second appellate proceedings. Faced with this situation, we hereby express our inability to disagree with both the learned lower authorities' respective findings levying the impugned section 271B penalty which stand upheld therefore. Ordered accordingly.

No other ground or argument has been pressed before us.

3. These assessee's twin appeals ITA Nos.1904 & 1905/Del/2025 are dismissed in above terms. A copy of this common order be placed in the respective case files.

***Order pronounced in the open court on 3<sup>rd</sup> November, 2025***

***Sd/-***  
**(NAVEEN CHANDRA)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 11<sup>th</sup> November, 2025.

RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi