



GOVERNMENT OF INDIA MINISTRY OF FINANCE INCOME TAX DEPARTMENT



| To, |
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| BASUKINATH SHIV MANDIR NYAS SAMITY |
| - BASUKINATH TEMPLE, BASUKINATH DUMKA |
| DUMKA 814101, Jharkhand |
| India |
| |

| PAN: | Assessment Year: | Date : | DIN: |
|------------|------------------|------------|----------------------------|
| AACTB3742N | 2016-17 | 28/03/2024 | ITBA/PNL/F/271(1)(b)/2023- |
| | | | 24/1063522581(1) |

Show Cause Notice for penalty under section 271(1)(b) of the Income-tax Act, 1961

Ms/Mr/M/s,

Faceless Penalty Scheme launched on 12/01/2021 has been amended by Faceless Penalty (Amendment) scheme, 2022 on 27.05.2022. All assigned penalties will be disposed of in a faceless manner similar to that in Faceless Assessment.

- 2. Kindly refer to penalty proceedings under section 271(1)(b) initiated vide notice dated 13/02/2024 bearing DIN ITBA/PNL/F/271(1)(b)/2023-24/1060848556(1), in your case for the aforementioned Assessment Year.
- 3. You are required to show cause why order imposing penalty under section **271(1)(b)** of Income-tax Act,1961 should not be passed, as initiated by the penalty notice referred above.
- 4. Kindly submit your response along with supporting documentary evidence(s) if any, electronically in 'e-Proceeding' facility through your account in e-filing website (www.incometax.gov.in) by the 11:00 AM of 11/04/2024.
- 5. If required, you may request for personal hearing so as to make oral submissions or present your case in addition to filing of written reply. Personal hearing shall be conducted exclusively through video conference.
- 6. <u>In case you had requested for keeping the penalty proceedings in abeyance, you are requested to upload a copy of the said reply.</u>
- 7. In case no response is received by the given time and date, the penalty order shall be passed without the benefit of your explanation.

Yours faithfully,

Assessment Unit Income Tax Department

Note: Refer to Annexure for additional details, if any.



ANNEXURE

In connection with the penalty proceedings as referred above, you are hereby requested to explain and show cause as to why the aforesaid penalty should not be levied in your case.

In case, you have preferred an appeal before the appellate authority, please inform the status of such proceedings.

You are also requested to furnish copies of following documents:

- 1. Copy of the assessment order.
- 2. Copy of order against which appeal is preferred before CIT(A)/Hon'ble ITAT/ Hon'ble HC
- 3. Copy of Form 35/ Form 36 along with grounds of appeal which should interalia contain whether on the issue of penalty initiated has been included as the ground of appeal or not.
- 4. Copy of relevant appellate order, if any. In case appeal order has been received please file the order giving effect order and whether you have further preferred appeal against the said appellate order. In case the CIT(A) has dismissed/partly allowed show cause why penalty be levied on the issues decided against you.
- 5. In case Waiver petition has been filed, file the proof and status of such application or the order so passed by the competent authority.
- 6. ANY OTHER RELEVANT DETAILS YOU WISH TO SUBMIT FOR THE ABOVE PROCEEDINGS.

In case of failure to reply to this notice it would be construed that you have nothing to say as regards this notice and the penalty so initiated would be levied against you.

Therefore you are kindly requested to reply on or before the date mentioned in this notice. Your cooperation would be appreciated.

Assessment Unit Income Tax Department