



GOVERNMENT OF INDIA
MINISTRY OF FINANCE
INCOME TAX DEPARTMENT



To, BASUKINATH SHIV MANDIR NYAS SAMITY - BASUKINATH TEMPLE, BASUKINATH DUMKA DUMKA 814101, Jharkhand India	
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PAN: AACTB3742N	Assessment Year: 2019-20	Date : 11/06/2024	DIN : ITBA/PNL/F/272A(1)(d)/2024- 25/1065542687(1)
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Show Cause Notice for penalty under section 272A(1)(d) 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 **272A(1)(d)** initiated vide notice dated **08/03/2024** bearing DIN **ITBA/PNL/S/272A(1)(d)_FL/2023-24/1062220254(1)**, in your case for the aforementioned Assessment Year.

3. You are required to show cause why order imposing penalty under section **272A(1)(d)** 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 **25/06/2024**.

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. In case you had requested for keeping the penalty proceedings in abeyance, you are requested to upload a copy of the said reply.

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

1. The penalty proceedings have been initiated against you u/s 272A(1)(d) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for failure to comply with the following notice issued u/s 142(1) of the Act during the course of assessment proceedings u/s 147 of the Act for the AY 2019-20:

Sl.No	Notice u/s	DIN	Date of issue
1.	142(1)	ITBA/AST/F/142(1)/2023-24/1056747382(1)	04.10.2023

2. In this connection, show-cause notice has been issued to you on 08.03.2024 seeking explanation as to why penalty of Rs.10,000/- should not be imposed for failure to comply with the aforementioned notice within the due date. No reply has been furnished till date.

3. In adherence to the principles of natural justice, you are once again requested to show cause as to why an order imposing penalty of Rs.10,000/- [Rs.10,000/- for each failure to comply with the aforementioned notice issued u/s 142(1) of the Act] should not be passed u/s 272A(1)(d) of the Act. This may be please treated as the final opportunity. If no response is received by the date mentioned in this notice, an order imposing penalty of u/s 272A(1)(d) of the Act shall be passed without giving any further opportunity.

Assessment Unit
Income Tax Department