REPLY OF NOTICE UNDER SECTION 272A FOR PENALTY PROCEEDING

From,

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Dated .....

To,

The Assessing Officer,

Circle/Ward .....

Dear Sir/Madam,

Subject : Reply of Your Notice u/s 272A for Penalty Proceeding.

PAN No .....

Please refer to your notice dated ..... u/s 272A of the Income Tax Act, 1961 for Assessment Year ..... served on my client ..... and my client instructed me to submit the following :

(a) That my client has not made the default as alleged in the notice.

(b) That my client has gone to Income Tax Office / Wealth Tax Office in response to your notice u/s 131 dated ..... but that day the lift was not working because of power failure. He waited there for 3 hours and being a leg fracture, he has been advised by Doctor not to climb to as much as 2nd floors, where your office is situated. These facts were informed to you next day by a letter dated ..... (copy enclosed). Further, my client has complied with the terms of your said notice on ..... the next date i.e., on Thus you will appreciate that there was no default on the part of my client. Rather, despite his willingness to make compliance, he was prevented to appear because of non functioning of the lift, as aforesaid.

(d) That my client has not refused to answer the question, when he appeared before you on ..... In fact he was unable to give a proper reply for want of knowledge of the facts. However, the reply was sent vide my client's letter dated ..... (copy of receipt enclosed) .

(e) That my client could not furnish the Return of Income u/s 139(4A) in time due to.....(reason) on dated..... The office of the auditors was closed from.....to..... However, there was a nominal delay of ..... The Return was filed on.....the day in Balance Sheet and Audit Report was obtained from the Chartered Accountants. Thus, you will appreciate the delay was due to reasonable cause.

Considering the above facts and circumstances. you are requested to drop the proceedings u/s 272A, as the alleged failure was due to reasonable cause within the meaning of section 273B. And for this act of kindness, my client shall ever pray.

Thanking You

Yours faithfully

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For more information or professional assistance, please visit:
www.companymitra.com