

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

श्री डी. करुणाकरा राव, लेखा सदस्य, एवं श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष ।
BEFORE SHRI D. KARUNAKARA RAO, AM AND SHRI VIKAS AWASTHY, JM

आयकर अपील सं. / ITA No.970/PUN/2016

निर्धारण वर्ष / Assessment Year : 2015-16

The Sub Registrar, Khed No. 2,
Vishal Market,
Chakan Shikrapur Road,
Khed, Pune - 410501

PAN : ADNPN7689L

.....अपीलार्थी / Appellant

बनाम / V/s.

Director of Income Tax,
Intelligence & Criminal Investigation,
Pune

.....प्रत्यर्थी / Respondent

Assessee by : N O N E
Revenue by : Dr. Vivek Aggarwal

सुनवाई की तारीख / Date of Hearing : 24-04-2018

घोषणा की तारीख / Date of Pronouncement : 24-04-2018

आदेश / ORDER

PER VIKAS AWASTHY, JM :

This appeal is directed against the order of Director of Income Tax (Intelligence & Criminal Investigation) dated 17-02-2016 for the assessment year 2015-16.

2. The Director of Income Tax (Intelligence & Criminal Investigation) has levied penalty u/s. 271FA of the Income Tax Act, 1961 (hereinafter

referred to as “the Act”) for non-furnishing of statement of financial transactions (AIR Information) as envisaged u/s. 285BA of the Act. The appellant has directly filed appeal before the Tribunal without exhausting the remedy of filing first appeal before appropriate authority as prescribed under the Act. Thus, the appeal is dismissed being non-maintainable before the Tribunal directly.

3. In the result, the appeal of appellant is dismissed.

Order pronounced in the open Court on Tuesday, the 24th day of April, 2018.

Sd/-	Sd/-
(डी. करुणाकरा राव/D. Karunakara Rao)	(विकास अवस्थी / Vikas Awasthy)
लेखा सदस्य / ACCOUNTANT MEMBER	न्यायिक सदस्य / JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 24th April, 2018

RK

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Director of Income Tax (I&CI), Pune
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “बी” बेंच,
पुणे / DR, ITAT, “B” Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति // True Copy//

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary,
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune