

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

(Through Virtual Court)

BEFORE SHRI INTURI RAMA RAO, AM
AND SHRI S. S. VISWANETHRA RAVI, JM

आयकर अपील सं. / ITA Nos.1552 & 1553/PUN/2017
निर्धारण वर्ष / Assessment Years : 2009-10 & 2010-11

Ambika Vitthal Dhawale,
Flat No.103/2/B, Ramnagari,
Shastri Chowk, Bhosari,
Pune-411012.

PAN : AANPD1486A

.....अपीलार्थी / Appellant

बनाम / V/s.

DCIT, Circle-8,
Pune.

.....प्रत्यर्थी / Respondent

Assessee by : Shri Suhas P. Bora
Revenue by : Shri Shivanand H. Kalakeri

सुनवाई की तारीख / Date of Hearing : 05.11.2020
घोषणा की तारीख / Date of Pronouncement : 05.11.2020

आदेश / ORDER

PER INTURI RAMA RAO, AM:

These are the appeals filed by the assessee directed against the common order of the Commissioner of Income Tax (Appeals)-9, Pune ('CIT(A)' for short) dated 31.03.2017 for the Assessment Years 2009-10 and 2010-11 confirming levy of penalty u/s 271(1)(c) of the Income Tax Act, 1961 ('the Act' for short).

2. Before us, it was submitted that the Tribunal in the quantum appeal vide ITA Nos.978 & 979/PUN/2014 for the assessment years 2009-10 & 2010-11, order dated 05.04.2018 restored the issue of addition to the file of the Assessing Officer. It appears that the impugned orders were passed before passing the orders in quantum appeal by the Tribunal. Therefore, the

matters are restored to the file of the Assessing Officer in terms of the provisions of section 275(1)(A) of the Act to pass the penalty orders on the basis of order giving effect to the Tribunal's order in quantum appeal.

3. In the result, the appeals filed by the assessee stand partly allowed for statistical purposes.

Order pronounced on this 05th day of November, 2020.

Sd/-

(S. S. VISWANETHRA RAVI)
न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(INTURI RAMA RAO)
लेखा सदस्य/ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 05th November, 2020.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-9, Pune.
4. The Pr. CIT-5, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.