

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B", PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND  
SHRISATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.1995/PUN/2019

निर्धारण वर्ष / Assessment Year : 2012-13

|   |     |                         |
|---|-----|-------------------------|
| Smt. Susheela Ishwardas Bamb<br>19, God's Gift, Gidney Park,<br>Salisbury Park, Pune – 411037<br>PAN : ACRPB7786P | Vs. | ITO, Ward<br>5(1), Pune |
| Appellant   |     | Respondent              |

Assessee by Shri Neelesh Khandelwal  
Revenue by Shri M.G. Jasnani

Date of hearing 31-05-2022  
Date of pronouncement 31-05-2022

आदेश / ORDER

PER R.S. SYAL, VP :

This appeal by the assessee is directed against the order dated 17-10-2019 passed by the CIT(A)-4, Pune confirming the penalty of Rs.1,54,93,953 imposed by the Assessing Officer u/s 271(1)(c) of the Income-tax Act, 1961 in relation to the assessment year 2012-13.

2. At the outset, the ld. AR submitted that the appeal under consideration has become infructuous because the quantum appeal has gone under Vivad Se Vishwas Scheme. The ld. DR fairly accepted the factual position stated on behalf of the assessee.

Under these circumstances and without going into merits, we dismiss the appeal as having become infructuous.

3. In the result, the appeal is dismissed.

Order pronounced in the Open Court on 31<sup>st</sup> May, 2022.

Sd/-  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Sd/-  
**(R.S.SYAL)**  
**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 31<sup>st</sup> May, 2022  
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-4, Pune
4. The Pr.CIT-3, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" /  
DR 'B', ITAT, Pune
6. गार्ड फाईल / Guard file

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

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

|     |  | Date       |       |
|-----|--|------------|-------|
| 1.  | Draft dictated on                                | 31-05-2022 | Sr.PS |
| 2.  | Draft placed before author                       | 31-05-2022 | Sr.PS |
| 3.  | Draft proposed & placed before the second member |            | JM    |
| 4.  | Draft discussed/approved by Second Member.       |            | JM    |
| 5.  | Approved Draft comes to the Sr.PS/PS             |            | Sr.PS |
| 6.  | Kept for pronouncement on                        |            | Sr.PS |
| 7.  | Date of uploading order                          |            | Sr.PS |
| 8.  | File sent to the Bench Clerk                     |            | Sr.PS |
| 9.  | Date on which file goes to the Head Clerk        |            |       |
| 10. | Date on which file goes to the A.R.              |            |       |
| 11. | Date of dispatch of Order.                       |            |       |

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