

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

ITA Nos. 258 & 259/PUN/2020
निर्धारण वर्ष / Assessment Year : 2010-11

Pramraj Dhanraj Bafna, Jairaj Medical, Main Road, Vadgaon, Maval, Pune 412 106 Maharashtra PAN : AAPPB7423D	Vs.	ITO, Ward-9(5), Pune
Appellant		Respondent

Assessee by None
Revenue by Shri M.G. Jasnani

Date of hearing 07-06-2022
Date of pronouncement 07-06-2022

आदेश / ORDER

PER R.S. SYAL, VP :

These two appeals by the assessee relate to the penalties levied by the Assessing Officer and confirmed by the Id. CIT(A) u/s.271(1)(c) and 271F of the Income-tax Act, 1961 (hereinafter also called 'the Act') in relation to the assessment year 2010-11.

2. Having heard the Id. DR and gone through the relevant material on record, it is observed that the Id. CIT(A) passed *ex parte* orders *qua* the assessee confirming the penalties imposed by the AO. The assessee has challenged the passing of the impugned orders without granting adequate opportunity of hearing.

Considering the totality of the facts and circumstances of the case, we are of the considered opinion that it would be in the fitness of things if the matters concerning the penalties are sent back to the ld. CIT(A) for deciding them afresh as per law. We order accordingly. Needless to say, the assessee will be allowed a reasonable opportunity of hearing in such fresh proceedings.

3. In the result, both the appeals are allowed for statistical purposes.

Order pronounced in the Open Court on 07th June, 2022.

Sd/-
(S.S.VISWANETHRA RAVI)
JUDICIAL MEMBER

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

पुणे Pune; दिनांक Dated : 07th June, 2022
Satish

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-6, Pune
4. The Pr.CIT-5, 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	07-06-2022	Sr.PS
2.	Draft placed before author	07-06-2022	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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