

आयकर अपीलिय अधिकरण “ए” न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH, PUNE

BEFORE SHRI S.S.GODARA, JM
AND SHRI DR. DIPAK P. RIPOTE, AM

आयकर अपील सं. / ITA No.1645/PUN/2019
निर्धारण वर्ष / Assessment Year : 2009-10

A.G. Conveying Systems Pvt. Ltd.,
Gat No.322-A, Lavale Road,
Pune-412 111.

PAN : AAGCA8534L

.....अपीलार्थी / Appellant

बनाम / V/s.

DCIT, Circle-1(2), Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri S.N.Puranik
Revenue by : Shri S. P. Walimbe

सुनवाई की तारीख / Date of Hearing : 07.06.2022
घोषणा की तारीख / Date of Pronouncement : 15.06.2022

आदेश / ORDER

PER S. S. GODARA, JM :

1. This assessee's appeal for A.Y. 2009-10 is directed against the CIT(A) - 1, Pune's order dated 18/07/2019 passed in case No. PN/CIT(A) -1/DCIT, Circle-1(2), PN/20/2017-18 involving proceeding u/s. 271(1)(c) of the Income Tax Act, 1961 ; in short “the Act”.

Heard both the parties. Case file perused.

2. Coming to the assessee's sole substantive grounds both the lower authorities have erred in law and on facts in levying section 271(1)(c) penalty of Rs. 7,59,000/- in their respective orders, we note at the outset that the corresponding quantum disallowance/addition of bogus purchases amounting to Rs. 22,33,000/- itself stands deleted in the National e-Assessment Centre Delhi's consequential assessment order dated 23.04.2021 passed in furtherance to the tribunal's remand directions dated 19.09.2019 in quantum appeal. The same sufficiently indicates that the impugned penalty has no legs to stand as on date. It stands deleted in very terms. Ordered accordingly.

Delay of one day in filing stands condoned in larger interest of justice.

3. This assessee's appeal is allowed in above terms.

Order pronounced in the Open Court on this 15th day of June, 2022.

Sd/-

Sd/-

(DR.DIPAK P.RIPOTE)

(S.S. GODARA)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

न्यायिक सदस्य/**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 15th June, 2022.

Ashwini

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

1. अपीलार्थी / The Appellant.

2. प्रत्यर्थी / The Respondent.

3. The CIT(A)-1, Pune.

4. The Pr.CIT-1, 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.

| S.No. | Details | Date | Initials |
|-------|--|------------|----------|
| 1 | Draft dictated on | 07.06.2022 | |
| 2 | Draft placed before author | 15.06.2022 | |
| 3 | Draft proposed & placed before the Second Member | | |
| 4 | Draft discussed/approved by Second Member | | |
| 5 | Approved Draft comes to the Sr. PS/PS | | |
| 6 | Kept for pronouncement on | | |
| 7 | Date of uploading of Order | | |
| 8 | File sent to Bench Clerk | | |
| 9 | Date on which the file goes to the Head Clerk | | |
| 10 | Date on which file goes to the A.R. | | |
| 11 | Date of Dispatch of order | | |