

आयकर अपीलीय 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.1554 to 1558/PUN/2019
निर्धारण वर्ष / Assessment Year : 2004-05 to 2008-09

ACIT, Circle -3, Pune

.....अपीलार्थी / Appellant

बनाम / V/s.

M/s. Manisha Construction Company,
Shop No.9 & F 10,
Bhosale Shinde Arcade,
Deccan Gymkhana,
Pune – 411004

PAN : AAOFM9416A

.....प्रत्यर्थी / Respondent

Assessee by : Shri Nikhil Pathak
Revenue by : Shri S. P. Walimbe

सुनवाई की तारीख / Date of Hearing : 06.06.2022
घोषणा की तारीख / Date of Pronouncement : 15.06.2022

आदेश / ORDER

PER S. S. GODARA, JM :

1. These Revenue's five appeals for A.Y. 2004-05 to 2008-09 arise against the CIT(A)-3 Pune's common order dt. 04.07.2019 passed in case No. PN/CIT(A)-8/DCIT, Cir-3/145, 146, 147, 148,149/18-19/224; respectively,

involving proceedings u/s.271(1)(c) of the Income Tax Act, 1961; in short “the Act”.

Heard both the parties. Case files perused.

2. Coming to the Revenue’s identical substantive grievance that the CIT(A) has erred in law and on facts in reversing the Assessing Officer’s action imposing section 271(1)(c) penalty(ies) of Rs.38,19,350/-, Rs.32,65,840/-, Rs.1,27,99,060/-, Rs.1,14,88,520/- and Rs.7,30,56,370/-; assessment yearwise, respectively, we note at the outset that there is hardly any need for us to delve deeper in the relevant factual matrix. Suffice to say, the Assessing Officer has invoked the impugned proceedings in furtherance to CIT(Central) – Pune’s section 263 revision directions dated 27.03.2017 terming the former’s order(s) dated 10.03.2015 dropping the penal action in issue after framing section 153A r.w.s.143(3) assessment(s) dated 29.12.2011; as erroneous ones causing prejudice to interest of the Revenue.

3. It next transpires with the able assistance coming from the both the parties that this tribunal’s co-ordinate bench’s common order dated 30.07.2018 passed in assessee’s appeals ITA Nos.1522 to 1526/PUN/2017 has reversed the CIT’s preceding revision directions (supra) itself. That being the case, we find force in assessee’s arguments that the impugned penalties forming subject matter of adjudication in all the instant five appeals have no legs to stand. We thus uphold the CIT(A)’s impugned common order deleting the same for this precise reason alone. Ordered accordingly.

4. These Revenue's five appeals are dismissed in above terms. A copy of this common order be placed in the respective case files.

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)-3, Pune.
4. The Pr.CIT-2,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.

*ITA No.1554 to 1558/PUN/2019,
A.Y. : 2004-05 to 2008-09
M/s. Manisha Construction Company,*

S.No.	Details	Date	Initials
1	Draft dictated on	06.06.2022	
2	Draft placed before author	13.06.2022	
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		