

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.1895/PUN/2019**
निर्धारण वर्ष / Assessment Year : 2009-10

ITO, Ward -3, Panvel

.....अपीलार्थी / Appellant

बनाम / V/s.

Ekdanta Land Pvt. Ltd.,
Office No. D-416,
7th Floor, Plot No.6,
Sector -11, Dronagiri,
Tal-Uran,
Dist. Raigad – 400 702

PAN : AABCE8248C

.....प्रत्यर्थी / Respondent

Assessee by : Shri Nimesh Vora
Revenue by : Shri S.P. Walimbe

सुनवाई की तारीख / Date of Hearing : 09.06.2022
घोषणा की तारीख / Date of Pronouncement : 19.07.2022

आदेश / ORDER

PER S. S. GODARA, JM :

1. This assessee’s appeal for A.Y. 2009-10 is directed against the CIT(A)-2, Thane’s order dated 02/09/2019 passed in case No. ITA(No).10767/2018-19 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 Revenues sole substantive grievance that the CIT(A) has erred in law and on facts in deleting the impugned penalty of Rs.1,18,59,204/- levied by the Assessing Officer in his order dated 28.03.2017, we note at the outset that this tribunal's coordinate bench's order dated 17.10.2018 in ITA No. 1400/PUN/2015 has quashed section 153C quantum proceedings itself as not sustainable in law. This clinching fact has gone un-rebutted from the Revenue's side.

3. Faced with this situation, we hold that the impugned penalty has no legs to stand. The Revenue fails in its sole substantive ground therefore. Ordered accordingly.

4. This Revenue's appeal is dismissed in above terms.

Order pronounced in the Open Court on this 19th day of July, 2022.

Sd/-

(DR.DIPAK P.RIPOTE)

लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(S.S. GODARA)

न्यायिक सदस्य/**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 19th July, 2022.

Ashwini

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-2 Thane.
4. The Pr.CIT-2 Thane.
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	09.06.2022	
2	Draft placed before author	04.07.2022	
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		