

आयकर अपीलीय अधिकरण "ए" न्यायपीठ पुणे में।
IN THE INCOME TAX APPELLATE TRIBUNAL "A"
BENCH, PUNE

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपीलसं. / ITA No.84/PUN/2021
निर्धारणवर्ष / Assessment Year : 2012-13

The DCIT, Circle-8, Pune.	Vs	M/s.Eaton Fluid Power Ltd., 145, Off Mumbai Pune Road, Pimpri, Pune – 411018. PAN: AAACV 8426 E
Appellant/ Assessee		Respondent /Revenue

Assessee by	Ms. Sumisha – AR
Revenue by	Shri Naveen Gupta – DR
Date of hearing	11/08/2022
Date of pronouncement	29/08/2022

आदेश/ ORDER

Per S.S.Godara, JM:

This Revenue's appeal for Assessment Year 2012-13 is directed against the Commissioner of Income Tax(Appeals)-6, Pune's order dated 03.03.2020 passed in appeal no.PN/CIT(A)-6/DCIT, Circle-8, Pune/10099/2017-18 in proceedings u/s.271(1)(c) of the Income Tax Act, 1961 [in short "the Act"].

Heard both the parties. Case file perused.

2. Delay of 329 days in filing of the instant appeal instituted on 30.03.2021 at the Revenue's behest is condoned since falling in Covid-19 pandemic outbreak period.
3. Coming to merits of the Revenue's sole substantive grievance raised herein that the CIT(A) has erred in law and on facts in

reversing the Assessing Officer's action levying section 271(1)(c) penalty of Rs.2,39,77,900/-, we note at the outset that the same pertains to quantum addition of arms length price adjustment involving a sum of Rs.7,39,03,220/- in the nature of "corporate service charges" compounding quantum. The Revenue is very much fair in its first and foremost ground itself that this tribunal's coordinate bench's order in ITA No.804/PUN/2017 dated 19.02.2020 has deleted the same in assessee's appeal. Meaning thereby that the impugned penalty has no legs to stand as on date in light of this clinching factual position.

4. Faced with this situation, we conclude that the CIT(A) has rightly deleted the impugned penalty in light of the foregoing quantum developments. The Revenue's instant sole substantive ground stands rejected therefore.

5. This Revenue's appeal is dismissed.

Order pronounced in the open Court on 29th August, 2022.

Sd/-
(DR. DIPAK P. RIPOTE
ACCOUNTANT MEMBER

Sd/-
(S.S.GODARA)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 29th Aug, 2022/ SGR*

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,
पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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