

**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.1321/PUN/2018**  
**निर्धारणवर्ष / Assessment Year : 2014-15**

Shrenik Sanjay Gohdawat, 2549, Sushreya, Yashwant Co- Operative Society, Jaysingpur – 416101 PAN: AJDPG 7018 A	Vs .	The ACIT, Ichalkaranji.
Appellant/ Assessee		Respondent /Revenue

Assessee by	Shri Sarad Shah – AR
Revenue by	Shri S P Walimbe – DR
Date of hearing	11/08/2022
Date of pronouncement	29/08/2022

**आदेश/ ORDER**

**Per S.S.Godara, JM:**

This assessee's appeal for Assessment Year 2014-15 is directed against the Commissioner of Income Tax(Appeals)-2, Kolhapur's order dated 02.04.2018 passed in appeal no.ICH/10017/2017-18, in proceedings u/s.271(1)(c) of the Income Tax Act, 1961 [in short "the Act"].

Heard both the parties. Case file perused.

3. Coming to the assessee's sole substantive grievance that both the lower authorities have erred in law and on facts in imposing the section 271(1)(c) penalty of Rs.6,63,791/-, it emerges at the outset that the Assessing Officer's corresponding penalty show cause notice

dated 16.12.2016 issued to the taxpayer had nowhere specified or struck-off the relevant limb as to whether he had concealed particulars of his income or furnished inaccurate particulars of such an income, as the case may be.

4. Faced with the situation, we note that hon'ble jurisdictional high court's recent Full Bench decision in hon'ble jurisdictional high court's recent landmark decision in Mohd. Farhan A.Shaikh Vs. ACIT 434 ITR 1 (Bom) has settled the law that the above stated failure on the Assessing Officer's part indeed vitiates the entire penal proceedings itself. We thus delete the impugned penalty for this precise reason alone. Ordered accordingly.

5. Delay of 62 days in filing of the instant appeal instituted on 16.08.2018 stated to be attributable to various communication gaps is condoned in larger interest of justice being neither intentional nor delilberate.

5. This assessee's appeal is allowed.

Order pronounced in the open Court on 29<sup>th</sup> August, 2022.

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

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

पुणे / Pune; दिनांक / Dated : 29<sup>th</sup> 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.