

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

BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER  
AND  
SHRI G.D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.416/PUN/2021  
निर्धारण वर्ष / Assessment Year : 2015-16

Vijay Pandurang Jadhav,  
Khotwadi, Road, Tardal,  
Hatkanangle, Kolhapur-416121

PAN : AINPJ3671M

.....अपीलार्थी / Appellant

**बनाम / V/s.**

Joint Commissioner of Income Tax,  
Range – 2, Kolhapur

.....प्रत्यर्थी / Respondent

Assessee by : Shri Pramod Shingte  
Revenue by : Shri Piyush Kumar Singh Yadav

सुनवाई की तारीख / Date of Hearing : 06-10-2022  
घोषणा की तारीख / Date of Pronouncement : 18-10-2022

**आदेश / ORDER**

**PER S.S. GODARA, JM :**

This assessee's appeal for assessment year 2015-16 arises against the National Faceless Appeal Centre (NFAC), Delhi's order dated 01-08-2021, passed in case No. ITBA/NFAC/250/2021-22/1034563601(1), in proceedings u/s. 250 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 grievance that the learned lower authorities have erred in law and on facts in imposing section 271D penalty of Rs.16,00,000/-, we note that not only the Assessing Officer penalty order dated 14-12-2019 is ex-parte but also he had failed to appear in the lower faceless appellate proceedings.

3. Learned counsel sought to buttress the point the assessee's non-appearance in both the lower proceedings as attributable to Covid-19 pandemic outbreak at its initial stage followed by various lockdown in the years 2000 and 2021. He has further placed on record the assessee's detailed paper book running into 43 pages that there are no cash loans in violation of section 269SS in the impugned assessment years. Faced with this situation, we deem it proper to restore the assessee's sole substantive grievance back to the Assessing Officer for this afresh adjudication as per law. The Revenue's vehemently arguments supporting the impugned penalty are rejected to this limited extent. Ordered accordingly.

4. This assessee's appeal is allowed for statistical purpose in above terms.

Order pronounced in the open court on 18<sup>th</sup> October, 2022.

Sd/-  
(G.D. Padmahshali)  
ACCOUNTANT MEMBER

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

पुणे / Pune; दिनांक / Dated : 18<sup>th</sup> October, 2022.  
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), NFAC, Delhi.
4. The CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune