

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

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

ITA No.479/PUN/2020
Assessment Year : 2013-14

Vijay Dattatray Patil, 207, Baliram Peth, Jalgaon Maharashtra 425 001 PAN : BIHPP0344Q	Vs.	Income Tax Officer, Ward-1(1), Jalgaon
Appellant		Respondent

ITA No.480/PUN/2020
Assessment Year : 2013-14

Asha Dattatray Patil, 207, Baliram Peth, Jalgaon Maharashtra 425 001 PAN : CBSPP9267K	Vs.	Income Tax Officer, Ward-1(1), Jalgaon
Appellant		Respondent

Assessee by : Smt. Deepa Khare
Revenue by : Shri M. G. Jasnani

Date of hearing : 14-10-2022
Date of pronouncement : 23-11-2022

आदेश / ORDER

PER S.S. GODARA, JM :

These twin assesseees' as many appeals; both for assessment year 2013-14, arise against the CIT(A)-2, Nashik's separate orders dated 08.02.2018, passed in case No.Nsk/CIT(A)-2/60/16-17 and

No.Nsk/CIT(A)-2/59/16-17 respectively, in proceedings u/s 271(1)(c) of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case files perused.

2. It emerges at the outset that learned counsel has filed on record this tribunal's coordinate bench's quantum common order dated 06.01.2020 in their appeals ITA Nos.626 and 627/PUN/2018 restoring the corresponding issues back to the Assessing Officer for his fresh appropriate adjudication.

3. Mr. Jasnani at this stage pointed out that both these appeals suffer from 635 days delay each which has not been properly explained. We find no merit in the Revenue's instant technical arguments in light of the assessee's condonation, averments/ affidavit dated 04.10.2022 quoting various communications' gaps as well as outbreak of Covid-19 Pandemic [at least from the end of year 2019 till the date of institution herein i.e. dated 28.07.2020]. Be that as it may, hon'ble apex court's landmark decision in Collector Land Acquisition V/s. Mst. Katiji & Others (1987) 167 ITR 471 (SC) setting the law long back that such all technical aspects must make way for the cause of substantial justice. This is indeed coupled with the fact that the corresponding quantum

issue(s) already stands restored back to the Assessing Officer (supra). We, thus, condone the impugned delay of 635 days each and set-aside both these penalties appeals back to the Assessing Officer for his fresh appropriate adjudication as per law in the light of his quantum findings. Ordered accordingly.

4. These twin assesseees as many appeals are allowed for statistical purposes. A copy of this common order be placed in the respective case files.

Order pronounced in the Open Court on 23rd November, 2022.

Sd/-
(DIPAK P RIPOTE)
ACCOUNTANT MEMBER

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

पुणे Pune; दिनांक Dated : 23rd November, 2022

Sujeet

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The concerned CIT(A);
4. The CIT concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" / DR 'B', ITAT, Pune
6. गार्ड फाईल / Guard file

आदेशानुसार/ BY ORDER,

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