

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.588, 589, 592, 593, 595 & 597/PUN/2023
निर्धारण वर्ष / Assessment Years : 2011-12, 2009-10 & 2010-11

Mohan Bansilal Bhutada,
Gajanan Nagar, Kolher Road,
Gevrai, District Beed – 431127

PAN : ANAPB1342B

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward – 2(4), Beed

.....प्रत्यर्थी / Respondent

Assessee by : Shri Digambar Surwase
Revenue by : Shri Ramnath P. Murkude

सुनवाई की तारीख / Date of Hearing : 19-06-2023
घोषणा की तारीख / Date of Pronouncement : 19-06-2023

आदेश / ORDER

PER BENCH :

All these six appeals by the assessee against the common order dated 21-03-2023 passed by the National Faceless Appeal Centre ("NFAC"), Delhi for assessment years 2011-12, 2009-10 and 2010-11, respectively.

2. Since, the issues raised in all these appeals are similar basing on the same identical facts, we proceed to hear all these appeals together and to pass a consolidated order for the sake of convenience.

3. First, we shall take up appeal in ITA No. 588/PUN/2023 for A.Y. 2011-12.

4. At the outset, we note that the ld. AR, Shri Digambar Surwase placed on record consolidated order dated 14-06-2023 passed by this Tribunal in ITA Nos. 587, 590, 591, 594 & 596/PUN/2023 for A.Ys. 2009-10, 2010-11 and 2011-12 in assessee's own case and submitted that this Tribunal restored all the quantum appeals to the file of CIT(A) and prayed to remand the present appeal also to the file of CIT(A). On perusal of the consolidated order dated 14-06-2023 passed by this Tribunal, we find that the quantum appeals were restored to the file of CIT(A) for disposal of appeals on merits and since, the present appeal filed against the order of AO for levy of penalty u/s. 271(1)(c) of the Act, in our opinion, requires to be remand to the file of CIT(A) as for the reason that the satisfaction to initiate penalty proceedings was based on satisfaction recorded in the assessment order which was not in existence as the same quantum appeals restored to the file of CIT(A) by this Tribunal. Therefore, we deem it proper to remand the issue in the present appeal to the file of CIT(A) for its fresh examination in terms of outcome in the quantum appeals. The assessee is liberty to file evidences, if any, in support of its claim. Thus, the appeal of the assessee is allowed for statistical purpose.

ITA Nos. 589, 592, 593, 595 & 597/PUN/2023.

5. We find that the issues raised in the appeal and the facts in ITA Nos.589, 592, 593, 595 & 597/PUN/2023 are identical to ITA No.588/PUN/2023 except the variance in amount. Since, the facts in ITA Nos.589, 592, 593, 595 & 597/PUN/2023 are similar to ITA

No.588/PUN/2023, the findings given by us while deciding the appeal of assessee in ITA No.588/PUN/2023 would *mutatis mutandis* apply to ITA Nos.589, 592, 593, 595 & 597/PUN/2023, as well. Accordingly, all the appeals of the assessee are allowed for statistical purposes.

6. In the result, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 19th June, 2023.

Sd/-
(R.S. Syal)
VICE PRESIDENT

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 19th June, 2023.
रवि

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

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

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

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