



॥ आयकर अपीलीय न्यायाधिकरण, पुणे "ए" न्यायपीठ, पुणे में ॥



**IN THE INCOME TAX APPELLATE TRIBUNAL, PUNE "A" BENCH, PUNE  
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

**AND**

**SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER**

**आयकर अपील सं. / ITA No. 29/PUN/2023**

**निर्धारण वर्ष / Assessment Year : 2012-13**

Civil & Electrical Projects Constructing Co.(I) Pvt. Ltd.,  
Shaan Education Society, Sr.1/1-1,  
Next to Bramha Estate, Kondhwa,  
Pune - 411 048

PAN: AAFC3943Q

..... अपीलार्थी / Appellant

**बनाम / V/s**

Income Tax Officer, 1(1),  
Pune

..... प्रत्यर्थी / Respondent

**द्वारा / Appearances**

Assessee by : Shri Bhuvanesh Kankani

Revenue by : Shri Ramnath P. Murkude

सुनवाई की तारीख / Date of conclusive Hearing : 04/07/2023

घोषणा की तारीख / Date of Pronouncement : 06/07/2023

**आदेश / ORDER**

**PER G. D. PADMAHSHALI, AM;**

This appeal of the assessee for assessment year [for short 'AY'] 2012-13 is assailed against the first appellate order of National Faceless Appeal Centre, Delhi [for short 'NFAC'] dt. 15/11/2022 passed u/s 250 of the Income-tax Act, 1961 [for short 'the Act'], which emanated out of penalty order [for short 'PO'] of Income Tax Officer, Ward-1(1), Pune [for short 'AO'] u/s 271(1)(c) of the Act dt. 25/03/2022.



2. Heard the rival contention, perused the case record and we note that, in this case an assessment u/s 144 r.w.s. 254 of the Act was framed on 28/09/2021 which was confirmed *ex-parte* by the Ld. CIT(A) vide his order dt. 21/02/2019. Considering the appellant's inability to prosecute the appeal before first appellate authority, the quantum proceedings were remanded back to the file of Ld. NFAC by the Co-ordinate bench vide ITA No. 766/PUN/2019 dt. 16/08/2019.

3. Undisputedly, the present penalty appeal is emanating out of aforesaid quantum appeal which is pending before Ld. NFAC, therefore this levy of penalty u/s 271(1)(c) of the Act also deserves to be considered *de-nova* upon conclusive adjudication of quantum appeals. For the reasons, we deem the matter of levy of penalty also deserves to be remanded to Ld. NFAC for fresh adjudication, ergo ordered accordingly.

4. **In result, the appeal is ALLOWED FOR STATISTICAL PURPOSES.**

In terms of rule 34 of ITAT Rules, the order pronounced in the open court on this Thursday 06th day of July, 2023.

-S/d-

**PARTHA SARATHI CHAUDHURY**  
**JUDICIAL MEMBER**

पुणे / PUNE ; दिनांक / Dated : 06<sup>th</sup> day of July, 2023.

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

1. The Appellant.

2. The Respondent.

3. The Pr.CIT, -1, Pune (MH-India)

4. The NFAC, Delhi, New Delhi  
Ashwini

5. DR, ITAT, Pune Bench 'A', Pune

6. गार्डफ़ाइल / Guard File.

By Order

Sr. Private Secretary

आयकर अपीलीय न्यायाधिकरण, पुणे / ITAT, Pune.

By Order  
Sr. Private Secretary

आयकर अपीलीय न्यायाधिकरण, पुणे / ITAT, Pune.