

THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR BENCHES : NAGPUR

(THROUGH VIRTUAL HEARING)

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

AND

**DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

ITA.No.239/Nag./2018  
Assessment Year 2013-2014

<b>D.C.I.T.</b> Amravati Circle, Amravati	vs.	<b>The Amravati Zilla Parishad Shikshak Sahakari Bank Ltd.</b> Congress Nagar Road, Near Rly. Bridge, Amravati-444606
PAN: AAAAT0593N		
(Appellant)		(Respondent)

For Assessee :	Shri Kapin Hirani, CA
For Revenue :	Shri Kailash Kanojiya, Sr. DR

Date of Hearing :	30.08.2023
Date of Pronouncement :	22.09.2023

**ORDER**

**PER SATBEER SINGH GODARA, J.M.**

This Revenue's appeal for A.Y. 2013-14, arises against the CIT(A)-1, Nagpur's order dated 03.07.2018, passed in Case No.CIT(A)-1/10300/2016-17, in proceedings under section 271(1)(c) of the Income Tax Act, 1961 ["In short Act"].

2. Heard both the parties. Case file perused.
3. Coming to the Revenue's sole substantive grievance challenging the deletion of penalty of Rs.82,73,704/- imposed u/s 271(1)(c) by the Assessing Officer's corresponding order dated 06.09.2016 and reversed in the CIT(A)'s lower appellate discussion, we note at the outset that the former's show cause notice issued

under Section 274 of the Act dated 03.03.2016 had nowhere specified as to whether this is an instance of concealment or furnishing of inaccurate particulars of income. That being the case, we quote Mohd. Farhan A. Shaikh vs. DCIT [2021] 434 ITR 1 (Bom.) (FB) that such a failure at the Assessing Officer's behest vitiates the entire proceedings.

4. We accordingly reject the Revenue's vehement arguments supporting the impugned penalty in very terms. Ordered accordingly.

5. This Revenue's appeal is dismissed in above terms.

Order pronounced in the open court on 22.09.2023

**Sd/-**

[DR. DIPAK P. RIPOTE]  
ACCOUNTANT MEMBER  
Pune, Dated 22.09.2023  
S.K.SINHA

**Sd/-**

[SATBEER SINGH GODARA]  
JUDICIAL MEMBER

True Copy

Copy to

1.	The appellant
2.	The respondent
3.	The Ld. CIT(A) concerned.
4.	The CIT concerned
5.	D.R. ITAT, Nagpur Bench, Nagpur
6.	Guard File.

//By Order//

Assistant Registrar,  
ITAT, Pune Benches, Pune.