



॥आयकर अपीलीय न्यायाधिकरण, पुणे “ए” न्यायपीठ,पुणे में॥



IN THE INCOME TAX APPELLATE TRIBUNAL, PUNE ‘A’ BENCH, PUNE

BEFORE HON’BLE SHRI S.S.VISWANETHRA RAVI, JUDICIAL MEMBER

AND

SHRI G. D. PADMAHSHALI, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No. 1373/PUN/2023

निर्धारण वर्ष / Assessment Year : 2014-15

MSEB Engineers Consumer Co-Op Society Ltd.

100 ft. Road, Opp Sarovar Hotel,

Vishrambag, Sangli

PAN : AAAAM5424D

..... अपीलार्थी / Appellant

बनाम / V/s.

Income Tax Office,

Ward-1(1), Sangli

..... प्रत्यर्थी / Respondent

**द्वारा/ Appearances**

Assessee by : Mr Sharad Vaze [‘Ld. AR’]

Revenue by : Mr Ramnath Murkude [‘Ld. DR’]

सुनवाई की तारीख / Date of conclusive Hearing : 15/02/2024

घोषणा की तारीख / Date of Pronouncement : 15/02/2024

**आदेश / ORDER**

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

This appeal of the assessee is filed against the first appellate DIN & order No. ITBA/NFAC/S/250/2023-24/1056880486(1) dt. 19/10/2023 anent to assessment year 2014-15 [for short ‘AY’] by the National Faceless Appeal Centre [for short ‘NFAC’] passed u/s 250(6) of the Income-tax Act, 1961 [for short ‘the Act’] which in turn arisen out of order of penalty dt. 17/01/2018 imposed u/s 271(1)(c) of the Act by the Income Tax Officer Ward-1(1), Sangli [for short ‘AO’]

2. Without touching the merits of the case, at the outset of hearing, the Ld. AR Mr Vaze adverting to para no. 4 of the impugned order placed at internal page 3/3, contended that, the Ld. NFAC came to dismiss the appeal on the basis of online



withdrawal request of the assessee. It submitted that, against the quantum addition assessee went into appeal which the Ld. CIT(A) vide order dt. 17/08/2017 partly allowed in favour of the assessee. This order was misconceived by the appellant and uploaded the same against pending appeal challenged the impugned levy of penalty u/s 271(1)(c) of the Act. There was no intention to misguide the Ld. NFAC and the erroneous communication stemmed out of pure misunderstanding under bonafied belief not intended otherwise. It is also averred that, since the Ld. NFAC yet to adjudicate the issue on merits, Ld. AR regretting the event, has strongly prayed for remand with an appropriate directions. Solidifying the facts the Ld. DR did not object the prayer for remanding the matter back to the file of Ld. NFAC for *de-nova* adjudication.

3. Heard both the parties and subject to the provisions of rule 18 of ITAT Rules, 1963 perused the record. Finding the factual position, we accept the prayer and remand the issue back to Ld. NFAC with a direction to ignore the withdrawal communication and adjudicate the issue *de-nova* according three effective hearings to the appellant.

4. **The appeal of the assessee is allowed for statistical purpose.**

In terms of rule 34 of ITAT Rules, the order pronounced in the open court on this Thursday, 15<sup>th</sup> day of February, 2024.

**-S/d-**

**S. S.VISWANETHRA RAVI**  
**JUDICIAL MEMBER**

पुणे / PUNE ; दिनांक / Dated : 15<sup>th</sup> day of February, 2024.

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1.अपीलार्थी / The Appellant.  
4.The AO Concerned.

2. प्रत्यर्थी / The Respondent.  
5. The DR, ITAT, "A" Bench, Pune

**-S/d-**

**G. D. PADMAHSHALI**  
**ACCOUNTANT MEMBER**

3. The Pr. CIT-Concerned  
6. गार्डफाइल / Guard File.

आदेशानुसार / By Order,  
वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय न्यायाधिकरण, पुणे / ITAT, Pune.