

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH : NAGPUR

[THROUGH VIRTUAL HEARING AT PUNE]

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

I.T.A.No.373/NAG./2022
Assessment Year 2018-2019

Vaishali Arvind Tayade, Parasparsha Teachers Colony, Ramkrushna Vihar HVPM, Amravati PAN ACLPW8480H Maharashtra	vs.	The Income Tax Officer, Ward-5, Aaykar Bhavan, Ambapeth, Amravati – PIN - 444 602 Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Abhay Y Marathe, Sr.DR

Date of Hearing :	27.02.2024
Date of Pronouncement :	29.02.2024

ORDER

PER SATBEER SINGH GODARA, J.M.

This assessee's appeal for assessment year 2018-2019, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2022-23/1046380850(1), dated 19.10.2022, involving proceedings u/s. 270A of the Income Tax Act, 1961 (in short "the Act").

Case called twice. None appears at assessee's behest. He is accordingly ex-parte.

2. The assessee's sole substantive grievance herein challenges the correctness of both the learned lower authorities action imposing sec.270A(9) penalty of Rs.25,196/- thereby holding

her to have unreported taxable income as a consequence of misreporting, as the case may be.

3. The learned DR vehemently argued during the course of hearing that both the learned lower authorities have found the assessee to have wrongly claimed the interest paid on borrowed capital and 80C deductions of Rs.78,540/- and Rs.1.5 lakhs, respectively, in assessment order dated 09.02.2021. He fails to dispute the clinching fact even going by the penalty order herein dated 01.10.2021 that not only the assessee had filed the relevant interest certificate(s) but all the documentary evidences i.e., Form No.16 issued by the employer which was duly certified as per GPF and other Rules. There is no rebuttal to this clinching fact coming from either Assessing Officer in his penalty order or in the NFAC's lower appellate discussion. Faced with the situation, we reject Revenue's vehement contentions supporting the impugned penalty in very terms. The same is directed to be deleted.

4. This assessee's appeal is allowed in above terms.

Order pronounced in the open Court on 29.02.2024.

Sd/-
[DR. DIPAK P. RIPOTE]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 29th February, 2024

VBP/-

Copy to

1.	The appellant.
2.	The respondent
3.	The NFAC, Delhi
4.	The CIT, Nagpur concerned
4.	D.R. ITAT, Nagpur Bench, Nagpur.
5.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,
Pune.