

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE "A" BENCH : PUNE

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

I.T.A.No.235/PUN./2024 [E-APPEAL]
Assessment Year 2017-2018

MS Diamond Enterprises, Plot No.A-9, MIDC, PARBANI – 431 401 Maharashtra. PAN AALFM2810P	vs.	The Assessing Officer, National Faceless Assessment Centre, Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri Rajendra Agiwal
For Revenue :	Smt. Deepa Sanjay Hiray

Date of Hearing :	10.05.2024
Date of Pronouncement :	14.05.2024

ORDER

This assessee's appeal for assessment year 2017-18, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2023-24/1058353752(1), dated 30.11.2023, in proceedings u/s.270A of the Income Tax Act, 1961 (in short "the Act").

Heard both the parties at length. Case file perused.

2. It emerges that this is assessee's penalty appeal involving sec.270A proceedings and its corresponding quantum appeal ITA.No.670/PUN./2024, listed before 'SMC' Bench before the undersigned Judicial Member; has already been restored back to learned NFAC for its afresh appropriate

adjudication as per law. That being the case, this tribunal is of the considered view that the assessee's instant penalty appeal also deserves to follow suit in very terms. Ordered accordingly.

3. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open Court on 14.05.2024.

Sd/-
[INTURI RAMA RAO]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 14th May, 2024

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "A" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches,
Pune.