

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

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER  
AND  
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.199/PUN/2024 (E-Appeal)

निर्धारण वर्ष Assessment Year : 2012-13

Ganpat Manikrao Sorgikar, Plot No.3B, Flat No.97, Sat Angan Appt, CDC, Chikhali Road, Chinchwad, Pune 411 019 Maharashtra PAN : CIJPS2716L	Vs.	NFAC, Delhi/ Assessing Officer, Ward-9(4),Delhi
Appellant		Respondent

Assessee by : None  
Revenue by : Smt. Deepa Sanjay Hiray

Date of hearing : 10.05.2024  
Date of pronouncement : 14.05.2024

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the assessee directed against the order of National Faceless Appeal Centre, Delhi dated 18.12.2023 for the assessment year 2012-13.

2. Briefly, the facts of the case are that the appellant is an individual carrying on the business under the name and style "M/s. Excellent Industrial services". The appellant is engaged in the business of providing Labour Service to various entities. The Return of income for the A.Y. 2012-13 was filed on 29.09.2011 disclosing total income of

Rs.10,09,660/-. The said Return of Income was processed u/s.143(1) of the Act. Subsequently, the assessment was reopened by issue of notice u/s.148 on noticing that the appellant earned gross receipts of Rs.14,67,94,722/- as per the data available in Form No.26AS as against the gross receipts of Rs.3,81,70,043/- shown in return of income. In response to notice u/s.148, the appellant filed revised Return of Income declaring income of Rs.56,95,270/- and the assessment was completed vide order u/s.143(3) r.w.s.147 accepting the returned income on 29.05.2019. The AO also initiated penalty proceedings u/s.271(1)(c) of the Act. In response to show cause notice, the appellant filed an explanation stating that the penalty proceedings be dropped as the assessee had fully cooperated during the course of re-assessment proceedings and paid the taxes due on the returned income. Rejecting the explanation of the assessee, the AO levied penalty of Rs.14,47,853/- vide order dated 29.11.2019 u/s.271(1)(c) of the Act.

3. Being aggrieved, appeal was filed before the CIT(A)/NFAC with a delay of 897 days. The CIT(A) after extracting the case laws relied upon by the assessee simply concluded that the assessee is guilty of furnishing 'inaccurate particulars of income', accordingly dismissed the appeal.

4. Being aggrieved, the appellant is in appeal before the Tribunal in the present appeal.

5. When the appeal was called on, none appeared on behalf of the appellant despite due service of notice of hearing.

6. After hearing the Id. Sr.DR and perusing the relevant material on record, we proceed to dispose of the appeal on merits. At the outset, we find that the appeal before the CIT(A)/NFAC was filed with a delay of 897 days. The CIT(A)/NFAC without entering into the reasons for the delay, simply condoned the delay by passing one line cryptic order. Moreover, the CIT(A) merely confirmed the levy of penalty u/s.271(1)(c) of the Act without referring to the factual situation and the law governing the facts of the case and also without dealing as to how the case laws relied upon by the assessee are inapplicable to the facts of the present case. Thus, the CIT(A)/NFAC had merely confirmed the levy of penalty by passing a cryptic and unreasoned order which cannot be sustained in the eyes of law. Therefore, the order of CIT(A)/NFAC is set-aside, the matter is remitted back to the file of CIT(A)/NFAC with a direction to dispose of the appeal afresh by passing a reasoned order after affording an opportunity of being heard to the assessee. Accordingly, the appeal filed by the assessee stands partly allowed.

7. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced on this 14<sup>th</sup> day of May, 2024.

**Sd/-**  
**(S.S. GODARA)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 14<sup>th</sup> May, 2024

*Satish*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr.CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच,  
पुणे / DR, ITAT, A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune