

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

BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER AND
SHRI G.D. PADMAHSHALI, ACCOUNTANT MEMBER

ITA No.63/PUN/2024

निर्धारण वर्ष / Assessment Year : 2011-12

Sidary Namdev Biradar Radiant Terrace, Flat No.103, Floor No.1, SRPF Road, Ramtekdi, Hadapsar, Pune – 411013 PAN : AJMPB7193E	Vs.	ITO, Ward 6(1), Pune
Appellant		Respondent

Assessee by
Revenue by

Miss Lajari Oswal
Shri Sourabh Nayak, Addl.CIT

Date of hearing 20-05-2024
Date of pronouncement 21-05-2024

आदेश / ORDER

PER S.S. GODARA, JM :

This assessee's appeal for AY 2011-12 arises against the NFAC, Delhi's order dated 14-11-2013 passed in case No. ITBA/NFAC/S/250/2023-24/1057933173(1) in proceedings under Section 271(1)(c) of the Income Tax Act, 1961, in short 'the Act'.

Heard both the parties. Case file perused.

2. It emerges at the outset during the course of hearing that there is hardly any need for us to delve in the relevant factual matrix at length so far as the assessee's instant penalty appeal is concerned. Once the tribunal's order in his appeal in ITA No.65/PUN/2024, dated 01.05.2024 has restored the corresponding quantum issue(s) back to this NFAC itself for afresh appropriate adjudication. That being the case, we are of the considered view that the assessee's instant corresponding penalty appeal also deserves to follow suit so as to avoid multiplicity of proceedings. Ordered accordingly.

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

Order pronounced in the Open Court on 21st May, 2024.

Sd/-
(G.D. PADMAHSHALI)
ACCOUNTANT MEMBER

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

पुणे Pune; दिनांक Dated : 21st May, 2024
GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The Pr.CIT(A), Pune
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "B" /
DR 'B', ITAT, Pune
5. गार्ड फाईल / Guard file

आदेशानुसार/ BY ORDER,

// True Copy //

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

		Date	
1.	Draft dictated on	20-05-2024	Sr.PS
2.	Draft placed before author	20-05-2024	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		