

आयकर अपीलिय अधिकरण "A । में पुणे न्यायपीठ "
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील स / ITA No.1480/PUN/2024
निर्धारण वर्ष /Assessment Year: 2018-19

Al-Jadeed Social Welfare Association At Post Hangarga Nal, Tal Tuljapur, Osmanabad PAN NO. AABTA3186G	Vs	Income Tax Officer, Exemption Ward, Nanded
Appellant/Assessee		Respondent/Revenue

Assessee by	Shri Nitin Rander, CA (through virtual)
Revenue by	Shri Ramnath P Murkude
Date of hearing	09/10/2024
Date of Pronouncement	14 /10/2024

आदेश / ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal of the assessee filed against the order of Ld.Commissioner of Income Tax (appeal) (NFAC) dated 26/10/2023 for AY 2018-19 emanating from the Penalty Order u/s 270A of the Act dated 16/03/2022

Findings and Analysis :

We have heard both the parties and perused the records. At the out set the Ld.AR through written submission brought to our notice that the present appeal is against Penalty u/s 270A of the Act for AY 2018-19, however, the assessee's appeal against the quantum addition has been set aside by Hon'ble ITAT to the CIT(A) for de-novo adjudication. Ld.AR filed copy of the Hon'ble ITAT's order.

In this case in the assessment order the AO had made addition of Rs. 86,18,110/- for AY 2018-19 vide order dated 23/04/2021 . Assessee filed an appeal against the said assessment order before the ld.CIT(A) . The Ld.CIT(A) dismissed the appeal of the assessee on the ground of delay. The Assessee filed an appeal before the Hon'ble ITAT . The Hon'be ITAT in ITA 111/PUN/2024 held that there was sufficient cause for delay. Hence directed the CIT(A) to condone the delay and

decide the appeal on merit. Thus, the issue of quantum addition is pending as on date before the Ld.CIT(A).

The present appeal is against the order of the Ld.CIT(A) NFAC who dismissed the appeal of the assessee on the ground of delay filed against the Penalty order u/s 270A of the Act. The reasons given by the assessee for delay in filling appeal against the Penalty order are same as mentioned by ITAT in ITA 111/PUN/2024. Therefore, respectfully following the decision of Hon'ble ITAT in assessee's own case we direct the Ld.CIT(A) to condone the delay and decide the appeal on merits of the case. Ld.CIT(A) shall provide opportunity of hearing to the assessee.

In the result appeal of the assessee is allowed for statistical purpose.

Order pronounced on 14th October 2024

Sd/-

(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Sd/-

(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे/Pune :

/Dated : 14th October, 2024

आदेश की प्रतिलिपि अगरेषित/Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant.
2. प्रत्यर्थी/The Respondent
3. The CIT(A), concerned.
4. The Pr. CIT, concerned
5. विभागीय प्रतिनिधि” ,अधिकरण अपीलीय आयकर ,एस एम सी,बेंच “
पुणे/DR, ITAT, “SMC” Bench, Pune.
6. गार्ड फाइल/Guard File.

आदेशानुसार/BY ORDER,

//TRUE COPY//

Senior Private Secretary
आयकर अपीलीय अधिकरण /ITAT, Pune.