



।आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "B" :: PUNE

BEFORE DR.DIPAK P. RIPOTE, ACCOUNTANT
MEMBER AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.2076/PUN/2024

निर्धारण वर्ष / Assessment Year: 2017-18

Rama Chandar Jadhav, A/p-Ahmadabad, Tal-Shirur, Dist-Pune – 412218. PAN:	V s	The Income Tax Officer, Ward-13(2), Pune.
Appellant/ Assessee		Respondent / Revenue

Assessee by	Smt.Deepa Khare – AR
Revenue by	Shri Arvind Desai – Addl.CIT(DR)
Date of hearing	18/11/2024
Date of pronouncement	25/11/2024

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This appeal filed by the assessee directed against the order of
Id.Commissioner of Income Tax(Appeals)[NFAC] u/sec.250 of the
Income Tax Act, 1961; dated 22.08.2024 for the A.Y.2017-18.

The Assessee has raised the following grounds of appeal :

“1. The ID CIT(A) erred in facts and on law in levying the penalty
u/s 270A under reporting misreporting of income.

2. The Id CIT(A) erred in facts and on law in confirming penalty
u/s 270A in absence of specific limb in the show cause notice dated
26.12.2019 under which the Penalty u/s 270A is to be levied.



3. *The Id CIT(A) erred in facts and on law in confirming penalty u/s 270A in absence of specific limb in the Penalty order dated 19/01/2022 under which the penalty u/s 270A is to be levied.*

4. *The Id CIT(A) erred in law and on facts in failing to consider that the entire penalty proceedings were conducted and concluded during the covid -19 pandemic which is in contravention to the principles of natural justice.*

5. *The assessee craves leave to add, alter, modify or substitute any of the ground of appeal at the time of hearing.”*

Submission of Id.AR :

2. The Id.AR submitted that this is an appeal against the penalty order under section 270A of the Act.

2.1 The Id.AR invited our attention to the facts of the case as under :

“The Assessee is a 10th Standard Graduate and studied ITI Motor Mechanic Course after graduating. The Assessee, in order to support his family, at a young age, took up a job at “The Bombay Dyeing & Mfg. Co. Ltd.” on 01/05/2009 with a starting salary of Rs.4,500/- per month. The Assessee had been working sincerely for 7 years when he along with his co-workers were forcibly made to take Voluntary Retirement on 12.08.2016.

The Assessee got to know of Income Tax only in F.Y.2016-17 when the management of the company gave all the employees compensation based on years of service and an accountant in the company informed them that they would get refund of tax deducted at source upon filing of income tax.



The original return of income of the Assessee for A.Y.2017-18 was filed on 02.07.2017 by claiming relief under chapter VI-A and u/s.89(1) declaring income at Rs.13,97,940/-. However, the Form 10E was not submitted along with the return of income in accordance with Rule 21AA.”

Submission of ld.DR :

3. Ld.Departmental Representative for the Revenue relied on the order of Assessing Officer and ld.CIT(A).

Findings & Analysis :

4. We have heard both the parties and perused the records. In this case, ld.CIT(A) had dismissed the appeal of the assessee on account of Delay of 262 days before ld.CIT(A). It is observed that Assessee had filed elaborate explanation for the said delay. The said explanation has been reproduced by ld.CIT(A) in the order. We have studied the condonation petition. We are convinced that there were sufficient reason for not filing the appeal in time. We are convinced that there was no malafide intention. The substantial justice is more important. In these facts and circumstances of the case, we direct the ld.CIT(A) appeal to condone the delay. Accordingly, order of the ld.CIT(A) is set-aside to ld.CIT(A) for denovo adjudication.



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

Order pronounced in the open Court on 25th November, 2024.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 25th Nov, 2024/ SGR*

आदेशकीप्रतिलिपिअग्रेषित / 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. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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