



।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.1426/PUN/2024

निर्धारण वर्ष / Assessment Year : 2013-14

Suchitra Shashikant Khavare, At post Shirolu Pulachi Htkanangle, Konhapur – 416122. PAN: AOWPK8959A	V s	The Income Tax Officer, Ichalkaranji.
Appellant/ Assessee		Respondent / Revenue

Assessee by	Shri Pramod S Shingte – AR
Revenue by	Shri Rajesh Gawalil – Addl.CIT(DR)
Date of hearing	17/12/2024
Date of pronouncement	20/12/2024

**आदेश/ ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

This appeal filed by the assessee directed against the order of  
ld.Commissioner of Income Tax(Appeals)[NFAC] u/sec.250 of the  
Income Tax Act, 1961; dated 17.05.2024 for the A.Y.2013-14.

The Assessee has raised the following grounds of appeal :

*“1. On facts and circumstances of the case and in law the CIT(A),  
NFAC erred in, not condoning the delay in filing the appeal and  
thereby confirming the penalty levied u/s 271(1)(c) on the addition  
made by the AO of Rs.15,00,000/- u/s 69 representing investment in  
immovable property.”*



**Submission of ld.AR :**

2. The ld.AR for the assessee submitted that this is an appeal against penalty under section 271(1)(c) of the Act. The quantum addition has been set-aside by ITAT to ld.CIT(A) vide its order in ITA No.1410/PUN/2024 for A.Y. 2013-14.

**Submission of ld.DR :**

3. Ld.DR for the Revenue submitted that Penalty may also be set-aside to the ld.CIT(A).

**Findings & Analysis :**

4. In this case, penalty under section 271(1)(c) of the Act for A.Y.2013-14 has been levied vide order dated 21.09.2022. Assessee filed an appeal before the ld.CIT(A). Ld.CIT(A) dismissed the appeal of the Assessee, as Assessee failed to file any reply. It is observed that ITAT Pune Bench in ITA No.1410/PUN/2024, in assessee's own case for A.Y.2013-14, has set-aside the order passed by the ld.CIT(A), emanating from the assessment order dated 22.08.2022 to ld.CIT(A) for denovo adjudication. Therefore, the order under section 250 of the Income Tax Act, passed by ld.CIT(A) emanating from Penalty Order under



section 271(1)(c) is also set-aside to ld.CIT(A) for denovo adjudication.

5. In view of the above, in the interest of justice, we set-aside the order of the ld.CIT(A) to ld.CIT(A) for denovo adjudication. Ld.CIT(A) shall provide opportunity to the assessee. Assessee shall file all the necessary documents before the ld.CIT(A). Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.

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

Order pronounced in the open Court on 20<sup>th</sup> December, 2024.

**Sd/-**  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

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

पुणे / Pune; दिनांक / Dated : 20<sup>th</sup> Dec, 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.