



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER  
AND SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.18/PUN/2025  
Assessment Year : 2016-17

Shrirang Govind Phadtare, 01 Alephata, Alephata Junnar, Pune 412 411, Maharashtra PaN : AARPP6204E	Vs.	ITO, Ward-10(1), Pune
Appellant		Respondent

Appellant by	:	Shri Kishor B. Phadke
Revenue by	:	Shri Arvind Desai
Date of hearing	:	03.03.2025
Date of pronouncement	:	10.03.2025

**आदेश / ORDER**

**PER DR. MANISH BORAD, ACCOUNTANT MEMBER :**

The captioned appeal at the instance of assessee is directed against the order dated 18.11.2024 framed by National Faceless Appeal Centre, Delhi which inturn is arising out of the Penalty order dated 16.09.2022 u/s.271(1)(c) of the Act.

2. At the outset, Ld. Counsel for the assessee submitted that in the instant penalty appeal for the A.Y. 2016-17 there was delay of 113 days before the ld.CIT(A)/NFAC and the ld.CIT(A)/NFAC has dismissed the penalty appeal of the assessee *in limine*, by not condoning the delay. It is further submitted that the Tribunal in the quantum appeal filed by the assessee for



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the A.Y. 2016-17 in ITA No.17/PUN/2025 has restored the matter back to the file of ld.CIT(A) condoning the delay occurred therein for similar reasons. Copy of the Tribunal order is placed on record. It is therefore prayed that the delay of 113 days before the ld.CIT(A) be condoned and remit back the issue on merits for *denovo* adjudication.

3. After hearing both the sides and perusing the record placed before us and the Tribunal order, we find that the quantum appeal filed by the assessee for the A.Y. 2016-17 has already been restored back by the Tribunal vide order dated 20.02.2025 in ITA No.17/PUN/2025 to the file of ld.CIT(A) after condoning the delay. Considering the same and having no objection from the side of ld. Departmental Representative for remission of the issue on merits to the file of ld.CIT(A)/NFAC, we condone the delay of 113 days before the ld.CIT(A)/NFAC. In view thereof, the issue of merits is being remitted to the file of ld.CIT(A)/NFAC for adjudication afresh. Assessee is at liberty to file any evidence as he deems expedient and ld.CIT(A)/NFAC shall pass the order in terms of provisions of section 250(6) of the Act after affording reasonable opportunity of hearing and in accordance with law. Assessee is directed to provide correct email id to the department for receiving the hearing notices from the ITBA portal. Assessee is further directed to remain vigilant and not to take



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adjournment unless otherwise required for reasonable cause, failing which the ld.CIT(A)/NFAC shall be free to proceed in accordance with law. Findings of ld.CIT(A) are set aside and effective grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 10<sup>th</sup> day of March, 2025.

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

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 10<sup>th</sup> March, 2025.  
*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, "B" बेंच,  
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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