

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI "D" BENCH : MUMBAI

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
AND
SHRI ANIKESH BANERJEE, JUDICIAL MEMBER

ITA No.	A.Y.	Appellant	Respondent
688/Mum/2025	2015-16	Dattatray SukaryaSavale, Naik Ali, Kophrad, Opp: Zilla Parishad School, Agashi Maharashtra-401301 [PAN: APXPS9319C]	ITO, Ward-1, Aayakar Bhavan, BIDCO Road, Palghar, Maharashtra-401404
767/Mum/2025	2016-17		
766/Mum/2025	2017-18		

For Assessee :	Mr. Pritesh Vaishanpayam
For Revenue :	Shri R.R. Makwana

Date of Hearing :	26-03-2025
Date of Pronouncement :	26-03-2025

ORDER

PER B.R. BASKARAN, A.M :

All the three appeals filed by the assessee are directed against the order(s) passed by the Ld. Commissioner of Income Tax (Appeals)-National Faceless Appeal Centre (NFAC), Delhi [‘Ld.CIT(A)’] and they relate to AYs. 2015-16, 2016-17 & 2017-18. In all these appeals, the assessee is contesting the decision of theLd.CIT(A) in confirming the penalty levied u/s. 270A of the Income Tax Act, 1961 (‘the Act’).

2. The Ld.AR submitted that the assessee had challenged the quantum assessment proceedings also before the Ld.CIT(A) and the same was

disposed of by him *ex-parte*, without hearing the assessee. Hence, the assessee challenged the orders so passed by the Ld.CIT(A) by filing the appeals before the Tribunal for all the three years and they were numbered as 304 to 306/Mum/2025. All the three appeals have already been disposed of by the Tribunal, vide its order dt. 05-03-2025; wherein all the issues have been restored to the file(s) of the Ld.CIT(A) for adjudicating the grounds urged by the assessee on merits. The Ld.AR submitted that the impugned penalty orders have been passed by the Ld.CIT(A) *ex-parte* and hence, these appeals may also be restored to the file of the Ld.CIT(A).

3. We heard the Ld.DR and perused the record. Having regard to the submissions made by the assessee, we set aside the orders passed by the Ld.CIT(A) in all the three years and restore them to his file for adjudicating them afresh.

4. In the result, all the appeals filed by the assessee are treated as allowed.

Order pronounced in the open court on 26-03-2025

Sd/-
[ANIKESH BANERJEE]
JUDICIAL MEMBER

Sd/-
[B.R. BASKARAN]
ACCOUNTANT MEMBER

Mumbai,
Dated: 26-03-2025

TNMM

Copy to :

- 1) The Appellant
- 2) The Respondent
- 3) The CIT concerned
- 4) The D.R, ITAT, Mumbai
- 5) Guard file

By Order

Dy./Asst. Registrar
I.T.A.T, Mumbai