



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 Nos.78, 80, 81, and 83/PUN/2025
Assessment Years : 2013-14, 2014-15, 2016-17 and 2015-16

Prakash Vilas Rasal, 44, Kanase Galli, At Post Karandwadi walwa, Sangli – 416301 Maharashtra PAN : AVEPR5596B	Vs.	Income Tax Officer, Ward-5, Sangli
Appellant		Respondent

Appellant by	:	Smt. Vinita Shah (Virtual)
Respondent by	:	Shri Ganesh B. Budruk
Date of hearing	:	29.04.2025
Date of pronouncement	:	30.04.2025

आदेश / ORDER

PER BENCH:

The above bunch of appeals at the instance of assessee are against the orders of ld.CIT(A) evenly dated 19.11 2024 affirming the levy of penalty u/s.271(1)(c) of the Act pertaining to assessment years 2013-14, 2014-15, 2016-17 and 2015-16 respectively.

2. At the outset, Ld. Counsel for the assessee submitted that the impugned orders of penalty deserve to be set aside and restored back to the file of ld.CIT(A) as the issue of quantum additions have already been restored to the file of ld.CIT(A) by this Tribunal in *ITA Nos. 77, 79, 82 and 84/PUN/2025 order dated 21.03.2025*. Ld. Departmental Representative failed to controvert this contention.



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3. We have heard the rival contentions and perused the record placed before us. Instant four appeals under appeal are against the levy of penalty u/s.271(1)(c) of the Act. We find that the quantum issue was also challenged by the assessee and vide order dated 21.03.2025 this Tribunal has restored the issue of quantum additions to the file of Id.CIT(A) for *denovo* adjudication. Since quantum additions have already been restored to the file of Id.CIT(A) and the levy of penalty is dependent upon the additions made in the hands of assessee, the instant four appeals are also restored back to the file of Id.CIT(A) for afresh adjudication and for passing a speaking order as contemplated u/s.250(6) of the Act after providing reasonable opportunity of hearing to the assessee. Effective grounds of appeal raised by the assessee in the instant batch of appeals are allowed for statistical purposes.

4. In the result, all the four appeals of the assessee are allowed for statistical purposes.

Order pronounced on this 30th day of April, 2025.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 30th April, 2025.

Satish



ITA Nos.78, 80, 81 and 83/PUN/2025
Prakash Vilas Rasal

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.