



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1956/PUN/2025

Assessment Year: 2020-21

Rajrshi Shahu Nagari Sahakari Pat Sanstha Maryadit Kurundwad Bazar Peth, Maruti Mandir Chowk, Kurundwad, Tal. Shirol, Dist. Kolhapur 416106, Maharashtra PAN: AAABR0166N	Vs.	ITO, Ward 1, Ichalkaranji
Assessee		Respondent

Assessee by	:	Shri Pramod S Shingte
Respondent by	:	Shri Manoj Tripathi (through virtual)
Date of hearing	:	08.09.2025
Date of pronouncement	:	16.09.2025

**आदेश / ORDER**

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

The captioned appeal at the instance of assessee pertaining to A.Y. 2020-21 is directed against the order dated 28.11.2022 of National Faceless Appeal Centre (NFAC) Delhi passed u/s.250 of the Income-tax Act, 1961 (hereinafter also called 'the Act') arising out of Penalty Order dated 14.09.2022 passed u/s. 272A(1)(d) of the Act.

2. Registry has informed that there is delay of 930 days in preferring the instant appeal before this Tribunal. Assessee has filed an application for condonation of delay explaining the reasons which led to delay in filing of the appeal. From going through the averments made in the condonation application, I



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note that the assessee was previously holding PAN No.AAABR0166N which was for Body of Individual. Subsequently on 08.06.2020 new PAN No.AAGAR3547J was allotted. The assessment proceedings were concluded under the OLD PAN but the assessee was trying to file the appeal under the new PAN due to which assessee faced technical difficulties. Also the local income-tax practitioner who was looking after the tax matter was not well aware with the procedures.

3. After hearing both the sides and perusing the averments made in the condonation application, I am satisfied that due to 'reasonable cause' assessee failed to file the appeal within the stipulated time. I note that the assessee would not have gained from filing the appeal with a delay. I therefore in light of judgments of *Hon'ble Apex Court* in the case of *Collector, Land Acquisition, Anantnag & Anr. Vs. Mst. Katiji & Ors. reported in (1987) 2 SCC 107* and in the case of *Inder Singh Vs. State of Madhya Pradesh judgment dated 21.03.2025 (2025 INSC 382)* condone the delay of 930 days in filing the appeal before this Tribunal.

4. The sole grievance of the assessee is that ld.CIT(A) erred in confirming the penalty of Rs.40,000/- levied u/s.272A(1)(d) of the Act @ Rs.10,000/- for each non-appearance on the dates of hearing fixed during the course of penalty proceedings.

5. At the outset, ld. Counsel for the assessee submitted that the default was not wilful on the part of the assessee and entire details were furnished before the ld. Assessing Officer and assessment has been concluded u/s.143(3) of the Act. He



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submitted that before ld.CIT(A) assessee failed to appear on the two dates of hearing given on 22.11.2022 and 23.11.2022. Immediately after the institution of appeal on 22.10.2022 and issuance of notices of hearing in the month of November, 2022 ld.CIT(A) concluded the proceedings on 28.11.2022 and therefore no opportunity of hearing was granted.

6. On the other hand, ld. Departmental Representative supported the orders of the lower authorities.

7. I have heard the rival contentions and perused the record placed before me. Assessee through this appeal has challenged the levy of penalty of Rs.40,000/- levied u/s.272A(1)(d) of the Act for non-compliance to the notices u/s.143(3) fixed on 14.07.2021 and remaining three notices u/s.142(1) fixing the dates of hearing on 16.12.2021, 14.02.2022 and 28.02.2022. From the perusal of the dates of notices, I find that all these notices were issued during covid-19 pandemic outbreak period and there were restrictions on the movement of general public. Almost two years period have been removed out of the limitation period by the Hon'ble Apex Court in the case of *Cognizance for Extension of Limitation In re (2022) 441 ITR 722 (SC)* considering the difficulties faced by the litigants. The assessee has been non-compliant before the ld. Assessing Officer and the ld.CIT(A) and even the appeal preferred this Tribunal with a delay of 930 days. However, so far as issuing notices u/s.142(1) of the Act by the ld. Assessing Officer during the penalty proceedings are concerned, they all fell during covid-19 pandemic outbreak period which prevailed across the country. Therefore, assessee deserves immunity from levy of impugned penalty in view of section 273B of the Act. I



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accordingly delete the impugned penalty of Rs.40,000/- and allow the grounds of appeal raised by the assessee.

8. In the result, the appeal filed by the assessee is allowed.

Order pronounced on this 16<sup>th</sup> day of September, 2025.

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

पुणे / Pune; दिनांक / Dated : 16<sup>th</sup> September, 2025.  
Satisfy

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Assessee.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच, पुणे / DR, ITAT, "SMC" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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