

**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
Ms. ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA No.1512/PUN/2025
Assessment year : 2014-15**

Anandrao Tukaram Khobare F 2/301, Survey No.17/1, Shivsagar Platinum, Suncity Road, Vadgaon Budruk, Pune – 411051	Vs.	ITO, Ward 4(3), Pune
PAN: AFBPK9948P		
(Appellant)		(Respondent)

Assessee by : None
Department by : Ms. Richa Gulati (virtually)
Date of hearing : 09-10-2025
Date of pronouncement : 09-10-2025

ORDER

PER R.K. PANDA, VP:

This appeal filed by the assessee is directed against the order dated 16.04.2025 of the Ld. CIT(A) / NFAC, Delhi, relating to assessment year 2014-15.

2. Although a number of grounds have been raised by the assessee, however, these all relate to the order of the Ld. CIT(A) / NFAC confirming the penalty of Rs.1,56,560/- levied by the Assessing Officer u/s 271(1)(c) of the Income Tax Act, 1961.

3. None appeared on behalf of the assessee at the time of hearing. Therefore, we deem it proper to decide this appeal on the basis of material available on record and after hearing the Ld. DR.

4. The Ld. DR at the time of hearing submitted a copy of the order of the Tribunal in assessee's own case in quantum appeal vide ITA No.2228/PUN/2024 order dated 05.03.2025 for assessment year 2014-15 and submitted that the matter has been restored to the file of the Ld. CIT(A) / NFAC. Therefore, she has no objection if the matter is restored to the file of the Ld. CIT(A) / NFAC.

5. After hearing the Ld. DR and on perusal of the record, we find the Tribunal in quantum appeal has restored the matter to the file of the Ld. CIT(A) / NFAC vide ITA No.2228/PUN/2024 order dated 05.03.2025 for assessment year 2014-15. We, therefore, deem it proper to restore the issue of penalty u/s 271(1)(c) to the file of the Ld. CIT(A) / NFAC with a direction to adjudicate the issue afresh after completion of the quantum proceeding. Needless to say the Ld. CIT(A) / NFAC shall give due opportunity of being heard to the assessee and decide the issue as per fact and law. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 9th October, 2025.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

पुणे Pune; दिनांक Dated : 9th October, 2025
GCVSR

Sd/-
(R. K. PANDA)
VICE PRESIDENT

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

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

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	09.10.2025		Sr. PS/PS
2	Draft placed before author	09.10.2025		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			