



आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणेमें।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCHES "B" :: PUNE

BEFORE DR.DIPAK P. RIPOTE, ACCOUNTANT MEMBER  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1189/PUN/2025

निर्धारण वर्ष / Assessment Year: 2013-14

Shashikala Shivashankar Gujare, 48 Laxmi Nagar, Jule Solapur, Maharashtra – 413004.	V s.	DCIT, Circle-1, Solapur.
PAN: BHNPG2807E		
Appellant/ Assessee		Respondent / Revenue

Assessee by	Mrs Deepa Khare - Advocate
Revenue by	Shri Dayanand Jawalikar – Addl.CIT
Date of hearing	16/10/2025
Date of pronouncement	30/10/2025

**आदेश/ ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

This appeal filed by the Assessee is against the order of Id.Commissioner of Income Tax(Appeal)[NFAC], passed under section 250 of the Income Tax Act, 1961 for A.Y.2013-14, dated 18.03.2025 emanating from Penalty Order u/s.271(1)(c) of the I.T.Act, dated 24.02.2017. The assessee has raised following grounds of appeal :

*"GROUNDS OF APPEAL*



- “1. On the facts and circumstances of the case and in law Ld CIT(A) has erred in confirming penalty u/s 271(1)(c) of Rs 8,92,000/- in respect of income duly disclosed voluntarily in the return in response to notice u/s 148.*
- 2. Whether the impugned notice issued u/s 271(1)(c) rws 274 in printed format is valid without specifying any specific charge vitiating the penalty notice and penalty order liable to be quashed.*
- 3. Without prejudice to above CIT(A) has erred in confirming the computation penalty not specified in the said section.*
- 4. The Appellant prays to adduce such further evidence to substantiate his case*
- 5. The Appellant craves leave to add, amend, alter and delete any of the above grounds and add any additional ground(s) either before or at the time of hearing.”*

**Submission of Id.AR :**

2. Ld.AR submitted paper book, invited our attention to the notice u/s.271(1)(c) of the Act, dated 29.09.2016. She submitted that the relevant limb has not been struck out. She relied on the decision of Hon’ble Jurisdictional High Court in the decision of PCIT Vs. Golden Peace Hotels and Resorts Pvt. Ltd.

2.1 She submitted that in the assessment order, Assessee’s returned income has been accepted and there is no addition. She further pleaded that no penalty can be levied and there is no addition. She relied on the decision of ITAT Delhi Bench in the



case of Meeta Gutgutia Vs. ACIT in ITA No.327/Del/2014 vide order dated 31.03.2016.

**Submission of Id.DR :**

3. Ld.DR for the Revenue relied on the order of Assessing Officer and Id.CIT(A).

**Findings & Analysis :**

4. We have heard both the parties and perused the records. In this case, notice u/s.148 was issued to the Assessee on 30.10.2015 for A.Y.2013-14. In response to the notice u/s.148 of the Act, Assessee filed Return of Income for A.Y.2013-14 electronically declaring total income at Rs.45,29,625/-. The Assessing Officer issued various notices. Assessing Officer passed assessment order u/s.143(3) r.w.s 148 of the Act, on 29.09.2016 accepting the returned income at Rs.45,29,625/-. Assessing Officer initiated penalty proceedings u/s.271(1)(c) of the Act.

5. We have perused the notice u/s.271(1)(c) of the Act, dated 29.09.2016 and observed that it is in a printed format, the Assessing Officer has not specified whether it is concealment or filing



inaccurate particulars or Non-Compliance to notice u/s.142(1),  
22(4). The relevant notice is scanned and reproduced as under :

**OFFICE OF THE INCOME TAX OFFICER, WARD-1(2), SOLAPUR**  
Aaykar Bhavan, Hotagi Road, Solapur-413003

---

**NOTICE UNDER SECTION 274 READ WITH SECTION 271(1)(c)  
OF THE INCOME TAX ACT, 1961**

Penalty No.- 09/14/2016-17  
PAN:-BHNP2807E

To  
Smt. Sashikala Shivshankar Gujare  
48, Laxmi Nagar, Jule Solapur, Solapur-413004

Whereas in the course of proceedings before me for the assessment years **2013-14** it appears to me that you :-

\* have without reasonable cause failed to furnish me return of income which you were required to furnish by a notice given under section 22(1)/ 22(2) / 34 of the Indian Income-tax Act, 1922 or which you were required to furnish under section 139(1) or by a notice given under section 139(2) / 148 of the Income-tax Act, 1961, No. .... dated ..... or have without reasonable cause failed to furnish it within the time allowed and in the manner required by the said section 139(1) or by such notice.

\* have without reasonable cause failed to comply with a notice under section 22(4) / 23(2) of the Indian Income-tax Act, 1922 or under section 142(1) / 143(2) of the Income-tax Act, 1961. No.....dated.....

**\*have concealed the particulars of your Income or..... furnished inaccurate particulars of such Income.**

You are hereby requested to appear before me at the above address, **Solapur on 02.11.2016 at 12.00 P.M.**, and show cause why an order imposing penalty on you should not be made under section 271(1)(c) of the Income-tax Act, 1961. If you do not wish to avail yourself of this opportunity of being heard in person or through authorised representative, you may show cause in writing on or before the said date which will be considered before any such order is made **under section 271(1)(c) of the Act 1961 .**

Place :- Solapur  
Date :- 29.09.2016



( Manish Rawat )  
Income Tax Officer, Ward-1(2)  
Solapur



6. As can be seen from the above notice, the Assessing Officer has not bothered to mention the relevant provisions. It is a vague notice.

7. The Hon'ble Bombay High Court in the case of Golden Peace Hotels and Resorts Pvt. Ltd, has held as under :

*“6. Besides, we note that the Division Bench of this Court in Samson (supra) as well as in New Era Sova Mine (supra) has held that the notice which is issued to the assessee must indicate whether the Assessing Officer is satisfied that the case of the assessee involves concealment of particulars of income or furnishing of inaccurate particulars of income or both, with clarity. If the notice is issued in the printed form, then, the necessary portions which are not applicable are required to be struck off, so as to indicate with clarity the nature of the satisfaction recorded. In both Samson Perinchery and New Era Sova Mine (supra), the notices issued had not struck off the portion which were inapplicable. From this, the Division Bench concluded that there was no proper record of satisfaction or proper application of mind in matter of initiation of penalty proceedings.*

*7. In the present case, as well if the notice dated 30/09/16 (at page 32) is perused, it is apparent that the inapplicable portions have not been struck off. This coupled with the fact adverted to in paragraph (5) of this order, leaves no ground for interference with the impugned order. The impugned order is quite consistent with the law laid down in the case of Samson Perinchery and New Era Sova Mine (supra) and therefore, warrants no interference.*

*8. The contention based upon MAK Data (P.) Ltd.(supra) also does not appeal to us in the peculiar facts of the present case. The notice in the present case is itself defective and further, there is no finding or*



*satisfaction recorded in relation to concealment or furnishing of inaccurate particulars.*

*9. In Tax Appeal No.24 of 2019, based upon the identical facts, we decline to admit the appeal, in which, the same substantial question of law was urged. Therefore, following our order in Tax Appeal No.24 of 2019 as well, we are not inclined to admit this appeal.”*

8. It is observed that Revenue’s appeal against decision of Hon’ble High Court in the case of PCIT Vs. Golden Peace Hotels and Resorts Pvt. Ltd., has been dismissed by the Hon’ble Supreme Court in SLP (c) No 9919/2020 vide order dated 29.11.2022.

9. In these facts and circumstances of the case, respectfully following Hon’ble Bombay High Court, we hold that penalty u/s.271(1)(c) is not maintainable. Accordingly, Assessing Officer is directed to delete the penalty. Accordingly, grounds of appeal raised by the assessee are allowed.

10. In the result, appeal of the assessee is allowed.

Order pronounced in the open Court on 30 October, 2025.

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

**Sd/-**  
**Dr.DIPAK P. RIPOTE**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 30 Oct, 2025/ SGR



**आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

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