



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 No.2074/PUN/2025  
Assessment Year 2014-15

Vaibhav Dilip Mehta, Balaji Furniture, Balaji Nagar, At Post Shrigonda, Tal Shrigonda, Dist. Ahilyanagar 413 701 Maharashtra PAN : BKJPM9021K	Vs.	Income Tax Officer, Ward-2, Ahilyanagar
Appellant		Respondent

Assessee by	:	Shri Prasad Bhandari
Respondent by	:	Shri Vinod Pawar (Virtual)
Date of hearing	:	28.10.2025
Date of pronouncement	:	12.11.2025

**आदेश / ORDER**

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

The captioned appeal at the instance of assessee pertaining to A.Y. 2014-15 is directed against the order dated 12.08.2024 framed by CIT(A), Pune-11 emanating out of Penalty Order dated 03.09.2022 passed u/s.271(1)(b) of the income Tax Act, 1961.

2. Registry has informed that there is delay of 306 days in filing the instant appeal before this Tribunal. Assessee has filed an affidavit explaining the reasons which led to delay in filing of the appeal. Contents of said affidavit reads as under :



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‘2. That for the A.Y. 2014-15, the learned Assessing Officer of Income Tax, Ward -2. Ahmednagar vide his order dt. 03.09.2022 levied the penalty of Rs. 50,000 u/s 271(1)(b) of the I.T. Act 1961.

3. That the learned CIT(A), Pune 11, vide his appellate order dt. 12.08.2024 confirmed the penalty levied by the Assessing Officer of Income Tax, Ward -2. Ahmednagar referred above.

4. That I am living at rural area where there is no proper guidance available for our tax matters. With the available guidance, I had filed the appeal against the assessment order on 10.08.2022. The copy of Acknowledgment of the same is attached herewith as per Annexure-1. The appeal is still pending. before CIT(A), Pune - 11.

5. That it was also prayed before the Ld. CIT(A) to keep the penalty appeal in abeyance till the disposal of the quantum appeal. However, he did not consider the same and decided the appeal by confirming the penalty vide order dated 12.08.2024.

6. That after, receipt of the impugned order of Ld. CIT(A), our consultant advised to wait till the disposal of the quantum appeal. He further advised that after deletion of quantum addition, the impugned penalty would get automatically deleted and we need not to take any action.

7. That accordingly, the assessee did not take any action on the order of the Ld. CIT(A), Pune 11. However, on discussion of the matter with the consultant of the friend of the assessee, he advised to file a separate appeal against the impugned order to get the relief.

8. That on getting this advice, we have immediately prepared the appeal and filing the same before the Hon'ble Bench.

9. That due to the above genuine circumstances, the assessee could not file the appeal in time and it caused the delay of 329 days from 12.10.2024 to 02.09.2025.

10. That this affidavit is executed for filing the same before the Hon. Income Tax Appellate Tribunal Pune in the matter of condonation of delay in filing the above referred appeal.

11. That the contents of this affidavit are true and correct to the best of my knowledge and belief.”

3. On perusing the averments made in the affidavit, we are satisfied that ‘reasonable cause’ prevented the assessee to file the appeal within the stipulated time. We note that the delay is not intentional and assessee would not have gained from filing the appeal with a delay. We therefore in light of



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judgments of Hon'ble Apex Court 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 306 days in filing of the instant appeal before this Tribunal.

4. At the outset, Ld. Counsel for the assessee referring to ITA No.2075/PUN/2025 for A.Y. 2015-16 in the assessee's own case wherein also similar delay in filing of the appeal for 306 days and similar issue of penalty u/s.271(1)(b) of the Act at Rs.50,000/- for not responding to the notices issued u/s.142(1) of the Act during covid-19 pandemic restrictions was under consideration and this Tribunal has allowed the assessee's appeal on merits, copy of the order placed on record. Since the facts of the case are identical therefore he prayed that the decision in ITA No.2075/PUN/2025 is applicable on the facts of the instant case.

5. On the other hand, ld. Departmental Representative supported the order of ld.CIT(A).

6. We have heard the rival contentions and perused the record placed before us. We note that the appeal of the assessee is barred by limitation by 306 days and on merits ld. AO has levied penalty of Rs.50,000/- @ Rs.10,000/- for each default on the part of the assessee for not responding to the notices issued u/s.142(1) of the Act. We notice that identical issue of delay in filing of appeal and facts of the case have been dealt by this Tribunal in assessee's own case in ITA No.2075/PUN/2025 for A.Y. 2015-16. Relevant finding of this Tribunal reads as under :



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“9. I have heard the rival submissions and perused the record placed before me. I observe that the assessee is an individual and assessment proceedings for A.Y. 2015-16 carried out u/s.147 r.w.s.144B of the Act. During the course of assessment proceedings, ld. AO issued notices u/s.142(1) of the Act on 23.11.2021, 27.01.2022, 03.02.2022 and 28.02.2022 and 04.03.2022. 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 penalized for not responding to the notices issued u/s 142(1) during assessment proceedings. I find that alleged non compliance is due to Covid-19 pandemic restrictions. Considering the extraordinary circumstances of the Covid-19 pandemic, lockdowns, and the suffering caused, ld.CIT(A) ought to have taken a liberal view in condoning the default. In my view in such circumstances, section 273B of the Act comes to the rescue of the assessee as the assessee has successfully demonstrated that ‘reasonable cause’ prevented him from complying to the notices issued u/s.142(1). I therefore, set aside the impugned order and delete the penalty levied u/s.271(1)(b) of the Act at Rs.50,000/-. Accordingly, grounds of appeal raised by the assessee on merits are allowed.”

7. We notice that for the instant A.Y. 2014-15 also notices u/s.142(1) of the Act were issued on 23.11.2021, 27.01.2022, 03,02,2022, 28.02.2022 and 04.03.2022. Ostensibly, all the above notices fall during covid-19 pandemic restrictions. Therefore, respectfully following the above decision, firstly we condone the delay of 306 days in filing of the appeal and secondly on merits also we delete the impugned penalty of Rs.50,000/- levied u/s.271(1)(b) of the Act on the assessee for not responding to the notices issued during covid-19 pandemic restrictions. Grounds raised on merit against the levy of penalty u/s.271(1)(b) of the Act are allowed.



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

Order pronounced on this 12<sup>th</sup> day of November, 2025.

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

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

पुणे / Pune; दिनांक / Dated : 12<sup>th</sup> November, 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, "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.