

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

BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1310/PUN/2025  
निर्धारण वर्ष / Assessment Year : 2021-22

Nyati Meadows Sahakari Gruhrachana Sanstha Maryadit, S.No.9/2 + 10/1, 10/2, 10/3 and 10/5, Near St. Arnolds Central School, Wadgaon Sheri, Pune- 411014. PAN : AABAN3940N	Vs.	ITO, Ward-7(3), Pune.
Appellant		Respondent

Assessee by : Dr. Prashant Munot  
Revenue by : Shri Uodol Raj Singh

Date of hearing : 12.11.2025  
Date of pronouncement : 28.11.2025

**आदेश / ORDER**

**PER VINAY BHAMORE, JM:**

This appeal filed by the assessee is directed against the order dated 29.03.2025 passed by Ld. CIT(A)/NFAC for the assessment year 2021-22.

2. Facts of the case, in brief, are that assessee is a cooperative housing society and vide order dated 15.12.2022 assessment order u/s 143(3) r.w.s. 144B of the IT Act was passed wherein deduction of Rs.43,14,767/- claimed u/s 80P(2)(d) of the IT Act was

disallowed and added to the total income of the assessee and the assessee preferred an appeal before Ld. CIT(A)/NFAC against the above quantum assessment order. Subsequently, vide order dated 03.03.2023 penalty of Rs.6,73,104/- was imposed u/s 270A of the IT Act on the basis of above quantum assessment order. The assessee cooperative society also preferred an appeal before Ld. CIT(A)/NFAC against the above penalty order.

3. After considering the reply of the assessee vide order dated 29.03.2025 Ld. CIT(A)/NFAC dismissed the appeal filed by the assessee and confirmed the penalty of Rs.6,73,104/- imposed u/s 270A of the IT Act.

4. It is the above order against which the assessee is in appeal before this Tribunal.

5. Ld. AR appearing from the side of the assessee submitted before us that the order passed by Ld. CIT(A)/NFAC is unjustified. Ld. AR submitted before us that the appeal against the quantum assessment order for the concerned assessment year is still pending for adjudication before Ld. CIT(A)/NFAC, however the appeal against the consequential penalty imposed u/s 270A of the IT Act has been decided /confirmed by Ld. CIT(A)/NFAC. Ld. AR

submitted before us that the fact of pendency of appeal against the relevant quantum assessment order was brought in the knowledge of Ld. CIT(A)/NFAC through a written submission which was reproduced by Ld. CIT(A)/NFAC in his order wherein Ld. CIT(A)/NFAC was requested to keep the appeal pending against the penalty order till the disposal of appeal filed against the quantum assessment order for the relevant assessment year. However, Ld. CIT(A)/NFAC without accepting the written request made by the assessee cooperative society proceeded to decide the penalty appeal prior to disposal of appeal against the quantum assessment order which has a substantial bearing on the penalty order. Accordingly, Ld. AR requested before us to pass appropriate order in this regard.

6. Ld. DR appearing from the side of the Revenue relied on the orders passed by the subordinate authorities, however did not raise any objection if the matter is restored back to the file of Ld. CIT(A)/NFAC to decide the issue afresh after disposal of the appeal filed against the relevant quantum assessment order.

7. We have heard Ld. counsels from both the sides and perused the material available on record including the paper book furnished by the assessee. In this regard, we find that penalty of Rs.6,73,104/-

was imposed u/s 270A of the IT Act on the basis of addition made on account of disallowance of deduction u/s 80P(2)(d) of the IT Act in quantum assessment order. The assessee preferred appeals against the quantum assessment as well as against the penalty order, however the appeal against penalty order was listed for hearing prior to listing of appeal against the quantum assessment order. Therefore, the assessee requested before Ld. CIT(A)/NFAC to keep the penalty appeal pending till the disposal of appeal against the quantum assessment order. However, Ld. CIT(A)/NFAC without accepting the request of the assessee dismissed the appeal filed by the assessee and confirmed the imposition of penalty u/s 270A of the IT Act.

8. Considering the totality of the facts of the case and in the interest of justice and without going into merits of the case, we deem it appropriate to set-aside the order passed by Ld. CIT(A)/NFAC and remand the matter back to his file to decide the appeal afresh after disposal of appeal against the quantum assessment order for the relevant assessment year. Thus, the grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 28<sup>th</sup> day of November, 2025.

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

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

पुणे / Pune; दिनांक / Dated : 28<sup>th</sup> November, 2025.

*Sujeet*

**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, "A" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Assistant Registrar  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.