



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

BEFORE MS.ASTHA CHANDRA, JUDICIAL MEMBER
AND
DR.DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.289/PUN/2025

निर्धारण वर्ष / Assessment Year: 2013-14

Mr.Bharat Natwarlal Dave, A/5 Harikunj Society, Opp.Sanket Society, Vaishali Cinema Road, Nadiad Kheda, Gujarat – 387002.	V s	The Income Tax Officer, Ward-1, Dhule.
PAN: AHKPD0928P		
Appellant/ Assessee		Respondent / Revenue

Assessee by	Shri Aakash Parakh
Revenue by	Shri Manish M. Mehta
Date of hearing	06/11/2025
Date of pronouncement	28/11/2025

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the Assessee against the order of
ld.Commissioner of Income Tax(Appeal)[NFAC] passed under
section 250 of the Income Tax Act, 1961 for A.Y.2013-14 on
01.12.2021 emanating from penalty order u/s.271(1)(c) of the Act,
dated 21.06.2019 which in turn arises from Assessment Order dated
24.12.2018.



Findings & Analysis :

2. We have heard both the parties and perused the records. In this case, penalty u/s.271(1)(c) of the Act, has been levied for A.Y.2013-14 on 21.06.2019. In this case, it is mentioned in the penalty order that assessment order was passed u/s.144 r.w.s 147 of the Income Tax Act, determining total income at Rs.12,66,840/- vide assessment order dated 24.12.2018.

3. It has been brought to our notice that the Assessee's appeal against assessment order has been set-aside by ITAT to ld.CIT(A) for denovo adjudication. We have gone through the ITAT Pune Bench decision in ITA No.288/PUN/2025 for A.Y.2013-14, wherein ITAT has remanded the issue to ld.CIT(A) for fresh consideration.

4. In these facts and circumstances of the case, we set-aside the order of ld.CIT(A) dated 01.12.2021 to ld.CIT(A) for denovo adjudication. Ld.CIT(A) shall provide opportunity to the assessee. The Assessee shall file necessary documents before the ld.CIT(A). Accordingly, grounds of appeal filed by the Assessee are allowed for statistical purpose.

5. In the result, appeal of the assessee is allowed for statistical purpose.



6. **Delay:** There has been Delay in filing appeal before this Tribunal. In the interest of justice, the Delay is condoned.

Order pronounced in the open Court on 28 November, 2025.

Sd/-
MS.ASTHA CHANDRA
JUDICIAL MEMBER

Sd/-
Dr.DIPAK P. RIPOTE
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 28 Nov, 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, "ए" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

/ / TRUE COPY / /

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