



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

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

आयकर अपील सं. / ITA No.2932/PUN/2025

निर्धारण वर्ष / Assessment Years: 2010-11

Vijay Hiraman Jagdale, A1-106, Green County Phase-1,Pune Saswad Road, Near HP Petrol Pump Fursungi, S.O.Pune – 412308.	V s.	The Income Tax Officer, Ward-14(1), Pune.
PAN: AKHPJ4087D		
Appellant/ Assessee		Respondent / Revenue

Assessee by	Shri Pramod S Shingte
Revenue by	Smt Shraddha Nichal – Addl.CIT(DR)
Date of hearing	04/02/2026
Date of pronouncement	06/02/2026

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the Assessee against the order of Id.Commissioner of Income Tax(Appeal)[NFAC], passed under section 250 of the Income Tax Act, 1961 for the A.Y.2010-11 dated 08.09.2025 emanating from the Penalty Order passed under section 271(1)(c) of the Act, dated 20.06.2018. The Assessee has raised the following grounds of appeal :



“1. On the facts and the circumstances of the case and in law, lower authorities erred in not condoning the delay in filing the appeal and rejecting the appeal without making any discussion on merit, this action is being violative of principal of natural justice. Your appellant prays for granting opportunity of hearing before lower authorities.

2. On the facts and in the circumstances of the case and in-law the Learned CIT(A), erred in rejecting the penalty appeal without condoning delay, especially when same authority has set aside the quantum appeal to the file of Learned AO, by passing order u/s 250 dt. 08/09/2025, In view of this penalty order which is consequential is also liable to be set aside to the file of Ld AO.

Without prejudice to the above grounds of appeal, following grounds are also taken on merit,

3. On the facts and in the circumstances of the case and in law, Ld. AO erred in passing order u/s 271(1)(c) which was in consequence to order passed u/s.144, rws 143(3), as a consequence to notice u/s 148 dated 31/03/2017, it is your appellant contention that he has not received the said notice therefore the entire proceeding is void ab initio and deserves to be stuck down.

4. On the facts and in the circumstances of the case and in law, Ld. AO erred in serving the order u/s 271(1)(c) dated 20/06/2018 before the prescribed due date therefore the assessment order is not enforceable in the eyes of law and same shall be quashed.

5. On the facts and in the circumstances of the case and in law, Ld. AO erred in passing the order u/s.271(1)(c), without specifying the correct limb, to an extent that penalty is initiated for furnishing of inaccurate particulars, and same is levied for concealment of Income, therefore entire proceedings are vitiated by incorrect charge and therefore penalty order needs to be quashed.”

Findings & Analysis :

2. We have heard both the parties and perused the records. In this case, Assessee has filed appeal against the order u/s.271(1)(c) of the Act, for A.Y.2010-11, dated 20.06.2018 before the



ld.CIT(A)[NFAC] with a delay of 335 days. Ld.CIT(A)[NFAC] has not condoned the delay and dismissed the appeal of the Assessee.

3. Ld.Authorised Representative(ld.AR) for the Assessee brought to our notice that ld.CIT(A)[NFAC] has condoned the delay in the case of the Assessee with reference to appeal filed against assessment order for A.Y.2010-11.

3.1 Thus, ld.CIT(A) has taken contradictory stand in the case of the Assessee while admitting appeal against assessment order and appeal against penalty order. There has to be a consistency. The ld.CIT(A)[NFAC] has condoned the delay of almost Eight(08) Years while admitting the appeal against assessment order for A.Y.2010-11. In these facts and circumstances of the case, we direct ld.CIT(A) to condone delay of 335 days and decide the appeal of the assessee on merits. Accordingly, we set-aside the order of ld.CIT(A) to ld.CIT(A) for denovo adjudication. Ld.CIT(A) shall provide opportunity of hearing to the assessee. Assessee shall file necessary documents before the ld.CIT(A). Accordingly, grounds of appeal raised by the assessee are allowed for statistical purpose.



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

Order pronounced in the open Court on 06 February, 2026.

Sd/-
ASTHA CHANDRA
JUDICIAL MEMBER

Sd/-
Dr.DIPAK P. RIPOTE
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 06 Feb, 2026/ 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 //

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