

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH “A”, PUNE

BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

ITA Nos.2342 & 2350/PUN/2024
Assessment years : 2017-18 & 2018-19

Mahesh Tukaram Matkar N-9/D-54/Room No.1, CIDCO, New CIDCO, Nashik – 422009	Vs.	ITO, Nashik
PAN: ABFPM2576B		
(Appellant)		(Respondent)

Assessee by : None
Department by : Shri Deepak Kumar Kedia
(through virtual)

Date of hearing : 14-10-2025
Date of pronouncement : 27-10-2025

ORDER

PER R.K. PANDA, VP:

ITA No.2342/PUN/2024 filed by the assessee is directed against the order dated 03.07.2024 of the Ld. CIT(A) / NFAC, Delhi for assessment year 2017-18. ITA No.2350/PUN/2024 filed by the assessee is directed against the order dated 24.07.2024 of the Ld. CIT(A) / NFAC, Delhi for assessment year 2018-19. For the sake of convenience, both these appeals were heard together and are being disposed of by this common order.

2. In both the appeals the assessee challenged the order of the Ld. CIT(A) / NFAC confirming the penalty levied u/s 270A of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’) by the Assessing Officer.

3. None appeared on behalf of the assessee at the time of hearing. A perusal of the order sheet entries shows that these cases were first fixed on 12.02.2025 and since no one appearing on behalf of the assessee, these cases were getting adjourned from time to time and finally when the name of the assessee was called today, neither anybody appeared nor there was any application for adjournment. Under these circumstances, we deem it proper to dispose of these appeals based on the material available on record and after hearing the Ld. DR.

4. First we take up ITA No.2342/PUN/2024 for assessment year 2017-18. Facts of the case, in brief, are that the assessee is an employee in Bosch Company Limited and has filed his original return of income for the impugned assessment year 2017-18 on 26.06.2017 admitting gross total income of Rs.6,87,022/-, Chapter VI-A deductions of Rs.2,35,000/- and total income of Rs.4,52,020/-. The case was reopened u/s 147 of the Act. In response to the notice u/s 148 of the Act, the assessee filed the revised return admitting gross total income of Rs.10,07,618/-, Chapter VI-A deductions of Rs.1,60,000/- and total income of Rs.8,47,620/- and paid the relevant tax applicable of Rs.99,262/-. The difference between the original return of income and revised return of income was Rs.3,20,596/-. Statutory notice u/s 142(1) of the Act along with questionnaire was sent to the assessee in response to which the assessee filed the relevant details. The Assessing Officer completed the assessment accepting the returned income at Rs.8,47,620/-. Since the assessee has mis-reported income to the tune of Rs.3,20,596/- being

excess deduction claimed, the Assessing Officer initiated penalty proceedings u/s 270A of the Act for mis-reporting of income. The Assessing Officer accordingly issued notice u/s 274 r.w.s. 270A of the Act. The assessee was also show caused as to why the order imposing penalty should not be made u/s 270A of the Act. The explanation given by the assessee was rejected by the Assessing Officer on the ground that the assessee has claimed excess deduction and had the department not detected the under-reporting income in this particular case, then the assessee might not have submitted his revised income and enjoyed the benefit of relevant under-reporting income. Therefore, due to under-reporting in consequence of mis-reporting his income within the meaning of section 270A(1) r.w.s. 270A(8) and 270A(10), the Assessing Officer levied penalty of Rs.1,32,086/- being 200% of the amount of tax payable on under-reported income.

5. In appeal the Ld. CIT(A) / NFAC upheld the action of the Assessing Officer.

6. Aggrieved with such order of the Ld. CIT(A) / NFAC the assessee is in appeal before the Tribunal.

7. We have heard the Ld. DR and perused the record. It is an admitted fact that the assessee has made wrong claim of deductions under Chapter VI-A which was detected by the department and on being detected only the assessee filed his revised return of income withdrawing the claim of deductions under Chapter VI-A

and paid the correct taxes. It is also an admitted fact that had there been no detection by the department, the assessee would not have filed the revised return of income and paid the due taxes. The assessee was not truthful and it was clear that the act of cover up was illegitimate in nature. The nature of concealment made by the assessee establishes the fact beyond doubt that the assessee had concealed the taxable income intentionally and deliberately. Further the assessee has not come forward on his own to correct the wrong doings and it is only due to the act of the department that the malady was removed. The assessee has not given any reasonable explanation that the previous improper act undertaken in omitting to offer a true and correct income in the return of income filed u/s 139(1) of the Act was executed in good faith so as to protect himself against action u/s 270A(9) of the Act.

8. In view of the above discussion and in view of the detailed reasoning given by the Ld. CIT(A) / NFAC while sustaining the penalty levied u/s 270A of the Act, we do not find any infirmity in the order of the Ld. CIT(A) / NFAC. Accordingly the same is upheld and the grounds raised by the assessee are dismissed.

9. Identical grounds have been raised by the assessee in ITA No.2350/PUN/2024 for assessment year 2018-19 wherein the Assessing Officer levied penalty of Rs.90,526/- u/s 270A of the Act. We have already decided the issue and upheld the order of the Ld. CIT(A) / NFAC. Following similar

reasonings, the order of the Ld. CIT(A) / NFAC upholding the penalty u/s 270A of the Act is upheld and the grounds raised by the assessee are dismissed.

10. In the result, both the appeals filed by the assessee are dismissed.

Order pronounced in the open Court on 27th October, 2025.

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER
पुणे Pune; दिनांक Dated : 27th October, 2025
GCVSR

Sd/-
(R. K. PANDA)
VICE PRESIDENT

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

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

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	14.10.2025		Sr. PS/PS
2	Draft placed before author	15.10.2025		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			