

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI**

Before Sh. N. S. Saini, Accountant Member

ITA No. 5105/Del/2018 : Asstt. Year : 2012-13

Sukhbiri Devi, C/o Vinod Kumar Goel, 282, Boudry Road, Civil Lines, Meerut, Uttar Pradesh	Vs	Income Tax Officer, Ward-2(5), Meerut
(APPELLANT)		(RESPONDENT)
PAN No. DKIPD4039R		

**Assessee by : Sh. Vinod Kumar Goel, Adv.
Revenue by : Sh. S. L. Anuragi, Sr. DR**

Date of Hearing:04.02.2019	Date of Pronouncement: 05.02.2019
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ORDER

This is an appeal filed by the assessee against the order of CIT(A), Meerut dated 18.05.2018.

2. The sole issue involved in this appeal is that the CIT(A) erred in confirming the levy of penalty of Rs.2,99,524/- u/s 271(1)(c) of the Income Tax Act, 1961.

3. The AR of the assessee during the course of hearing submitted before me that the quantum appeal of the assessee for the assessment year 2012-13 has been restored back by the Tribunal to the file of the Assessing Officer for adjudication afresh. Hence, this appeal should also be restored back to the file of the AO for adjudication afresh in light of the decision taken in quantum appeal of the assessee in the set aside proceedings.

4. The Id. DR had no objection to the above submissions of the AR of the assessee.

5. In the above facts and circumstances of the case, I set aside the orders of the lower authorities and restore the matter to the file of the AO to adjudicate the issue of levy of penalty u/s 271(1)(c) of the Act in light of the decision taken in the quantum appeal of the assessee in the setting aside proceedings. Thus, the ground of appeal of the assessee is allowed for statistical purposes.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

(Order Pronounced in the Open Court on 05/02/2019).

Sd/-
(N. S. Saini)
Accountant Member

Dated: 05/02/2019

Subodh

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1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR