

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

BEFORE SHRI N.S.SAINI, ACCOUNTANT MEMBER

**ITA No.-6891/Del/2018
(Assessment Year: 2014-15)**

Poonam Pandey 199/B-2 Gyan Khand-1, Indirapuram, Ghaziabad PAN : BYEPP6592H	vs	ACIT, Circle-2 Ghaziabad
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Assessee by	None
Revenue by	Shri S.L.Anuragi, Sr. DR

Date of Hearing	01.04.2019
Date of Pronouncement	01.04.2019

ORDER

PER N.S.SAINI, ACCOUNTANT MEMBER :

This is an appeal filed by the assessee against the order of Commissioner of Income Tax (Appeals)-1, Noida dated 29.06.2018 for assessment year 2014-15.

2. The sole issue involved in this appeal is that the CIT(A) erred in confirming the order of the AO levying penalty of Rs. 7,16,000/- u/s 271(1)(c) of the Act.

3. Non-appeared when the case was called for hearing and neither any adjournment was filed hence, the appeal is disposed of considering the submission of the DR.

4. The Departmental Representative of the assessee submitted that the quantum appeal of the assessee was decided by the Tribunal vide order dated 20.07.2018 in an

order passed in ITA no. 7660/Del/2017. Wherein the Tribunal restored the matter back to the file of the AO for adjudication afresh. Therefore, it was his submission that the penalty appeal should also be restored back to the file of the AO for adjudication afresh in light of order passed by the AO in the quantum appeal of the assessee in the set aside proceeding.

5. I find that there is force in the submission of the Ld. DR. I find that the Tribunal vide order dated 20.07.2018 has remanded the issue involved in the quantum appeal to the file of the AO for adjudication afresh. In the circumstances, it would be fit and proper to restore back the issue of penalty u/s 271(1)(c) of the Act to the file of the AO for adjudication afresh in light of his decision in the set aside proceedings of the quantum appeal. We ordered accordingly.

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

Order pronounced in the court at the close of hearing in the presence of the parties on 1st April, 2019.

Sd/-

**(N.S.SAINI)
ACCOUNTANT MEMBER**

Dated: 01.04.2019

BR

Copy forwarded to:

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

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ASSISTANT REGISTRAR
ITAT, NEW DELHI

Date of dictation	01.04.2019
Date on which the typed draft is placed before the dictating Member	01.04.2019
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	

Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	