

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में ।  
**IN THE INCOME TAX APPELLATE TRIBUNAL,  
RAIPUR BENCH, RAIPUR**

**BEFORE SHRI ANIL CHATURVEDI, AM AND  
SHRI PARTHA SARATHI CHAUDHURY, JM**

आयकर अपील सं. / ITA No. 221/RPR/2017  
निर्धारण वर्ष / Assessment Year : 2010-11

Smt. Shobhana Das,  
Q. No.6B, Street-69,  
Sector-6, Bhilai,  
Dist. Durg (C.G.)  
PAN : AIYPD7141F

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer-1(2),  
Aaykar Bhawan, New Civic Centre,  
Bhilai (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri S.R. Rao  
Revenue by : Shri R. Namdev

सुनवाई की तारीख / Date of Hearing : 09.05.2019  
घोषणा की तारीख / Date of Pronouncement : 09.05.2019

**आदेश / ORDER**

**PER PARTHA SARATHI CHAUDHURY, JM :**

This appeal preferred by the assessee emanates from the order of the Ld. CIT(Appeals)-II, Raipur (C.G.) dated 05.05.2017 for the assessment year 2010-11 as per grounds of appeal on record.

2. The crux of the grievance of the assessee is with respect to confirming of penalty u/s.271(1)(c) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') levying penalty of Rs.18,00,000/-by the Ld. CIT(Appeals).

3. At the time of hearing , the Ld. AR appraised the Bench that quantum addition in this appeal for which penalty has been levied u/s.271(1)(c) of the Act, has been set aside back to the file of the Assessing Officer in ITA No.122/RPR/2015 for assessment years 2010-11. The Ld.AR very fairly submitted that since the quantum additions have been set aside to the file of Assessing Officer, therefore, the instant appeal should also be restored back to the file of Assessing Officer for proper adjudication following the rules of natural justice.

4. The Ld. DR fairly conceded to the submissions of the Ld. AR.

5. We have perused the case records and heard the rival contentions. In so far as the quantum addition in this appeal is concerned in ITA No.122/RPR/2015 for assessment year 2010-11, the Raipur Bench of the Tribunal vide order dated 06.06.2018 has remitted the matter back to the file of Assessing Officer. Before us, the Ld. AR fairly submitted that since quantum addition has been remitted back to the file of Assessing Officer for re-adjudication, similarly penalty issue should also be restored back to the file of Assessing Officer in the interest of justice.

In view of the matter, we set aside the orders of the Ld. CIT(Appeals) for the year under consideration and remit the matters back to the file of Assessing Officer to adjudicate in view of the quantum matter already in front of him as per law and after providing reasonable opportunity of hearing to the assessee.

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

Order pronounced on 09<sup>th</sup> day of May, 2019.

Sd/-  
**ANIL CHATURVEDI**  
**ACCOUNTANT MEMBER**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**JUDICIAL MEMBER**

रायपुर/ RAIPUR ; दिनांक / Dated : 09<sup>th</sup> May, 2019.  
SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-II, Raipur.
4. The Pr. CIT-2, Raipur.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच, रायपुर / DR, ITAT, Raipur Bench, Raipur.
6. गार्ड फ़ाइल / Guard File.

// True Copy //

आदेशानुसार / BY ORDER,

निजी सचिव / Private Secretary  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.

		Date	
1	Draft dictated on	09.05.2019	Sr.PS/PS
2	Draft placed before author	09.05.2019	Sr.PS/PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
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		
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