

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

**BEFORE SH. R. K. PANDA, ACCOUNTANT MEMBER  
AND  
SH. SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

ITA No.2137/Del/2017  
Assessment Year: 2005-06

M/s. Image Promoters Pvt. C/o. M/s. RRA Taxindia, D – 28, South Extension Part- I, New Delhi-110049 PAN No. AAACI5106J	Vs	ACIT Central Circle-30 New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	Sh. Somil Agarwal, Advocate
Respondent by	Shri Naina Soin Kapil, Sr. DR

Date of hearing:	02/07/2019
Date of Pronouncement:	08/07/2019

**ORDER**

**PER R.K. PANDA, AM:**

This appeal filed by the assessee is directed against the order dated 17.02.2017 of the CIT(A)-30, New Delhi relating to A. Y. 2005-06.

2. Levy of penalty of Rs.12 lacs by the Assessing Officer u/s. 271 (1) (c) which has been confirmed by the CIT(A) is the only issued raised by the assessee in the grounds of appeal.

3. We have heard the rival arguments made by both the sides. The Ld. Counsel for the assessee drew the attention of the bench to the order of the Tribunal in assessee's own case vide ITA No.930/Del/2015 order dated 29.03.2019 for the A. Y. 2005-06 wherein the matter has been restored to the file of the CIT(A) in the quantum proceedings for fresh adjudication.

4. In view of the above we restore this issue of penalty to the file of the CIT(A) with a direction to decide the issue afresh. The Ld. CIT(A) shall decide the issue as per fact and law after giving due opportunity of being heard to the assessee. We hold and direct accordingly.

5. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 08.07.2019.

Sd/-  
**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

Sd/-  
**(R.K PANDA)**  
**ACCOUNTANT MEMBER**

\*Neha\*

Date:- 08.07.2019

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	02.07.2019
Date on which the typed draft is placed before the dictating Member	03.07.2019
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	08.07.2019
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	