

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
JAIPUR BENCHES (SMC), JAIPUR  
श्री रमेश सी शर्मा, लेखा सदस्य के समक्ष  
BEFORE: SHRI RAMESH C SHARMA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No. 213/JP/2015  
निर्धारण वर्ष / Assessment Year: 2010-11

Raghuveer Singh Khangarot, S/o- Shri Phool Singh Khangarot, 12-a, Jatam Lo Dhani, Sanjharia, Sanganer, Jaipur.	बनाम Vs.	D.C.I.T., Circle-7, Jaipur.
स्थायी लेखा सं./जीआईआर सं./ PAN/GIR No.: AYZPK 0320 M		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by: Shri K.L. Moolchandani (CA)  
राजस्व की ओर से / Revenue by : Shri P.P. Meena (JCIT)

सुनवाई की तारीख / Date of Hearing : 25/07/2019  
उदघोषणा की तारीख / Date of Pronouncement : 25/07/2019

आदेश / ORDER

PER: R.C. SHARMA, A.M.

This is an appeal filed by the assessee against the order of Id.CIT(A)-3, Jaipur dated 22/12/2014 for the A.Y. 2010-11 in the matter of imposition of penalty U/s 271(1)(c) of the Income Tax Act, 1961 (in short, the Act).

2. At the outset, then Id AR of the assessee has placed on record the order passed by the Tribunal in quantum appeal dated 25/03/2019 wherein addition on account of unexplained deposit of Rs. 39,59,443/- was restored by the Tribunal to the file of A.O..

3. We had carefully gone through the order of the Tribunal dated 25/03/2019 wherein the matter was restored back to the A.O. for deciding afresh. The matter is still pending before the A.O., therefore, in all fairness, the penalty imposed with respect to the very same addition is also restored back to the A.O. for deciding afresh in terms of the quantum order passed by the Tribunal dated 25/3/2019.

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

Order pronounced in the open court on 25<sup>th</sup> July, 2019

Sd/-  
(रमेश सी शर्मा)  
(RAMESH C SHARMA)  
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 25<sup>th</sup> July, 2019

\*Ranjan

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Shri Raghuveer Singh Khangarot, Jaipur.
2. प्रत्यर्थी / The Respondent- The D.C.I.T., Circle-7, Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 213/JP/2015)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar