



ITA No. 4453 to 4455/Mum/2015

Shri Mohd. Farooq Sarang

Assessment Years: 2003-04, 2006-07 & 2007-08

आयकर अपीलीय अधिकरण “बी” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, MUMBAI

माननीय श्री महावीर सिंह, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकरअपील सं./ I.T.A. No. 4453/Mum/2015
 (निर्धारण वर्ष / Assessment Year: 2003-04)

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आयकरअपील सं./ I.T.A. No. 4454/Mum/2015
 (निर्धारण वर्ष / Assessment Year: 2006-07)

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आयकरअपील सं./ I.T.A. No. 4455/Mum/2015
 (निर्धारण वर्ष / Assessment Year: 2007-08)

Shri Mohd. Farooq Sarang 302, Shabnam Apartment 33 S.V. Road, Andheri (W), Mumbai-400 058.	बनम्/ Vs.	DCIT-Central Circle-36 Mumbai
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAFPS-3609-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri Piyush Chhajed, Ld.AR
प्रत्यर्थीकीओरसे/ Respondent by	:	Ms. Kavita P. Kaushik, Ld.DR

सुनवाईकीतारीख/ Date of Hearing	:	21/11/2019
घोषणाकीतारीख / Date of Pronouncement	:	21/11/2019



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आदेश / ORDER

Per Bench: -

1. In the aforesaid appeals for Assessment Years [in short referred to as 'AY'] 2003-04, 2006-07 & 2007-08, the assessee is aggrieved by levy as well as confirmation of penalty u/s 271(1)(c). The quantum of penalty for AY 2003-04 is Rs.23.98 Lacs, Rs.13.19 Lacs for AY 2006-07 & Rs. 39.11 Lacs for AY 2007-08.
2. The learned Authorized Representative for Assessee (AR), at the outset, drew our attention to the fact that quantum additions against which the impugned penalties were imposed, were contested by the assessee before this Tribunal vide ITA Nos.1224/Mum/2012 & others for AYs 2003-04 to 2007-08 common order dated 01/07/2019. The attention has been drawn to the fact that quantum additions for years under consideration, has already been deleted by the Tribunal, finding merits in assessee's submissions and therefore, the impugned penalties would not survive. A copy of the order has been placed on record. The learned DR could not controvert the said fact.
3. In view of the admitted position, since quantum additions have already been deleted by Tribunal, the penalties would not survive in all the three years. Hence by deleting the same, we allow all the appeals.
4. All the appeals stand allowed.



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Order pronounced in the open court on 21st November, 2019

Sd/-

(Mahavir Singh)न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 21/11/2019

Sr.PS:- **PP,SPS

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT- concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायकपंजीकार (Dy./Asstt.Registrar)

आयकरअपीलीयअधिकरण, मुंबई / **ITAT, Mumbai.**



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Sr. No.	Details	Date	Initials	Designation
1	Draft dictation sheets are attached/Part dictation copy encl. Order final by Hon. AM	21-11-2019	P.P	Sr.PS
	Draft dictated on			
3	Draft Placed before author	21-11-2019	P.P	-“-
4	Draft proposed & placed before the Second Member			
5	Draft discussed/approved by Second Member			
6	Approved Draft comes to the Sr.PS/PS	22-11-19	P.P	
7	Order pronouncement on	21-11-19	P.P	
8	File sent to the Bench Clerk	22-11-19	P.P	
9	Date on which the file goes to the Head clerk			
10	Date on which file goes to the AR			
11	Date of Dispatch of order			