



ITA No. 1006/Ahd/2018  
Shaileshbhai Kantilal Patel  
Assessment Year : 2007-08

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“SMC” BENCH, AHMEDABAD**

**BEFORE HON'BLE SHRI MAHAVIR PRASAD, JM AND**  
**HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM**

ITA No.1006/Ahd/2018

(निर्धारणवर्ष / Assessment Year: 2007-08)

<b>Shaileshbhai Kantilal Patel</b> 31/32, PanchamrutVastuvil Bungalows Beside Shukan Mall Science City Road, Sola Ahmedabad-380 060	<b>बनाम/</b> Vs.	<b>DCIT-Circle-6(1)</b> R.No.116,Narayan Chambers Nehru Bridge Corner Ashram Road Ahmedabad – 380 009
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AHQPP-8543-C</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	Shri Pritesh Shah-Ld. AR
<b>Revenue by</b>	:	ShriN.K.Goel-Ld.DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	04/03/2020
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	04/03/2020

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. In the present appeal, the assessee is contesting levy of penalty of Rs.9.54 Lacs u/s 271(1)(c) for AY 2007-08 as confirmed by Ld. first appellate authority vide impugned order dated 19/03/2018 which is an ex-parte order. It is an admitted position that quantum additions against which the penalty has been levied has already been set-aside by the Tribunal to the file of Ld. AO for fresh adjudication vide ITA



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No.586/Ahd/2016 order dated 20/12/2019. A copy of the same is on record. In view of the same, since the matter of quantum has already been set-aside by the co-ordinate bench, the matter of consequential penalty also stands remitted back to the file of Ld.AO for fresh adjudication in the light of fresh quantum assessment.

2. Resultantly, the appeal stands allowed for statistical purposes.

*Order pronounced in the open court on 04/03/2020*

**Sd/-**  
**(Mahavir Prasad)**  
न्यायिकसदस्य / **Judicial Member**

**Sd/**  
**(Manoj Kumar Aggarwal)**  
लेखासदस्य / **Accountant Member**

Ahmedabad; Dated :04/03/2020  
S.S, PS

**आदेशकीप्रतिलिपिअग्रेषित/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, अहमदाबाद/ DR, ITAT, Ahmedabad
6. गार्डफाईल / Guard File

**// TRUE COPY //**

**आदेशानुसार/ BY ORDER,**

**उप/सहायकपंजीकार (Dy./Asstt.Registrar)**  
**आयकरअपीलीयअधिकरण, मुंबई / ITAT, Ahmedabad.**