

आयकरअपीलीयअधिकरण, अहमदाबादन्यायपीठ 'C'- अहमदाबाद।

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD – BENCH 'C'
[CONDUCTED THROUGH VIRTUAL COURT]**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
& Ms. MADHUMITA ROY, JUDICIAL MEMBER**

आयकरअपीलसं.ITA Nos. 1456, 1457 & 1458/Ahd/2019
निर्धारणवर्ष/Asstt. Years: 2002-03, 2003-04 & 2004-05

Shree Rama Multi-Tech Ltd. 603, Shikhar Bldg, Nr. Vadilal House, Navrangpura, Ahmedabad PAN No. AAJCS1563N	Vs.	DCIT Circle-4(1)(1), Ahmedabad
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri S. N. Soparkar, AR
Revenue by :	Shri Lalit P. Jain, SR DR

सुनवाईकीतारीख/Date of Hearing : 04/06/2020

घोषणाकीतारीख/Date of Pronouncement: 22/06/2020

आदेश/ORDER

PER BENCH:

The bunch of appeals filed by the assessee are directed against the common order dated 24.07.2019 passed by the Commissioner of Income Tax (Appeals) - 8, Ahmedabad arising out of the penalty orders all dated 28.03.2016 passed by the DCIT, Circle-4(1)(1) under Section 271(1)(c) of the Income Tax Act, 1961 (hereinafter referred as to “the Act”) for the Assessment Years (A.Ys.) 2002-03, 2003-04 & 2004-05 respectively. Since all the appeals relating to the same assessee and the issues are identical, these are heard analogously and are being disposed of by a common judgment.

2. At the time of hearing of the instant appeals the Ld. Senior Counsel submitted before us that the quantum appeal being ITA No. 1140, 1342 to 1344/Ahd/2015 in relation to these penalty appeals were already been allowed by and under the common

order dated 25.11.2019 passed by the Co-ordinate Bench. Hence, the penalty orders arising out of those assessment proceedings have no legs to stand upon and are liable to be set-aside.

3. The Ld. DR, with all his fairness has not raised serious objection to such contention made by the Ld. AR.

4. Taking into consideration the entire aspects of the matter we find that since the quantum appeals have already been allowed, the penalty proceedings initiated against the assessee culminating into the orders of penalty have lost its force and penalty proceeding is, therefore, liable to be quashed. Hence, the penalty proceedings are hereby quashed.

5. In the result, assessee's appeals are allowed.

[Order pronounced in the Court on 22.06.2020]

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER

Ahmedabad; Dated 22/06/2020

TANMAY, Sr. PS

TRUE COPY

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent.
3. संबंधितआयकरआयुक्त/ Concerned CIT
4. आयकरआयुक्त(अपील) / The CIT(A)
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण/ DR, ITAT,
6. गार्डफाईल / Guard file.

आदेशानुसार/ BY ORDER

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