

IN THE INCOME TAX APPELLATE TRIBUNAL RANCHI 'E-COURT' AT KOLKATA

Before Shri S.S, Godara, JM & Dr. A.L. Saini, AM

ITA No.150/Ran/2019
Assessment Year:2014-15

Amit Kumar Sinha Near Police Line, Shantipuri, Daltonganj, Palamau, Jharkhand-822101.	बनाम / V/s.	DCIT, Circle-3, Ranchi
PAN No.BTTPS7121K		
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri C. S. Pandey, AR
प्रत्यर्थी की ओर से/By Respondent	Shri A.K. Mohanti, Addl. CIT
सुनवाई की तारीख/Date of Hearing	14-07-2020
घोषणा की तारीख/Date of Pronouncement	14-07-2020

आदेश /O R D E R

Per S. S. Godara:

This assessee's appeal for assessment year 2014-15 arises against the Commissioner of Income-tax (Appeals), Ranchi's order dated 18.12.2018 passed in case No.10062/RANCHI/2017-18 involving proceedings u/s 271(1)(c) of the Income Tax Act, 1961; (in short 'the Act').

Heard both the parties. Case file pursued.

2. It transpires at the outset that this tribunal's coordinate bench has restored assessee's quantum appeal ITA No.149/Ran/2019 back to the Assessing Officer for afresh adjudication of section 56(2)(vii)(b) addition issue as per law after making necessary reference to the DVO u/s 50C(2) of the Act. We therefore are of the view that the instant lis must also follow the suit since involving consequential penalty

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proceedings. We order accordingly. The Assessing Officer shall take the necessary call after his quantum adjudication in accordance with law.

3. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in open court on 14/07/2020.

Sd/-
(A. L. Saini)
Accountant Member

Sd/-
(S.S. Godara)
Judicial Member

Kolkata;
Date: 14/07/2020
RS

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant- Amit Kumar Sinha
2. प्रत्यर्थी/Respondent- DCIT, Circle-3, Ranchi
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण / DR, ITAT,
6. गार्ड फाइल / Guard file.

//True copy//

By order/आदेश से,

Sr. Private Secretary