

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

BEFORE SHRI S.S. GODARA, JM & DR. A.L.SAINI, AM

आयकरअपीलसं./ITA No.48/Ran/2019

(निर्धारणवर्ष / Assessment Year:2015-16)

Singhbhum Gramodyog vikas Sansthan (SGVS)	Vs.	ITO, Exemption, Jamshedpur
C/o, M/s Anjali Jain & Associates, Chartered Accountants, near Guru Nanak School, P. P. compound, Ranchi		
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AADTS 1849 N		
(Appellant)	..	(Respondent)

Appellant by : Shri Arpit Jain, CA

Respondent by : Shri A. K. Mohanti, Addl. CIT Sr. DR

सुनवाईकीतारीख/ Date of Hearing : 13/07/2020

घोषणाकीतारीख/Date of Pronouncement : 31/07/2020

आदेश / O R D E R

Per Bench (Oral):

This assessee's appeal for assessment year 2015-16 is directed against the CIT(A)-Jamshedpur's order dated 06/12/2018 passed involving penalty proceedings u/s 271(1)(c) of the Income Tax Act, 1961 (in short the 'Act').

Heard both the parties. Case file perused.

2. It transpires at the outset that the assessee's quantum appeal relating to impugned penalty proceedings bearing ITA No. 367/Ran/2018 stands restored to the Ld. CIT(A) vide order dated 01.10.2019. We thus adopt consistency since the impugned penalty proceedings are consequential thereto. Ordered accordingly

3. In the result, the assessee's appeal is allowed for statistical purposes.

Order pronounced in the Court on 31.07.2020

**Sd/-
(A.L.SAINI)**

लेखासदस्य / ACCOUNTANT MEMBER

**Sd/-
(S.S.GODARA)**

न्यायिकसदस्य / JUDICIAL MEMBER

कोलकाता /Kolkata;

दिनांक/ Date: 31/07/2020

SB, Sr.PS

Copy of the order forwarded to:

1. Singhbhum Gramodyog Vikash Sansthan
2. ITO, Exemption, Jamshedpur
3. C.I.T(A)-
4. C.I.T.- Ranchi
5. CIT(DR), Ranchi Bench, Ranchi .
6. Guard File.

True copy

By Order

Assistant Registrar
ITAT, Ranchi Bench