

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DELHI BENCH: 'D' NEW DELHI**

**BEFORE SHRI O.P. KANT, ACCOUNTANT MEMBER  
AND  
SHRI K.N. CHARY, JUDICIAL MEMBER  
[Through Video Conferencing]**

ITA No.4085/Del./2017  
Assessment Year: 2012-13

M/s. JSD STEEL PVT. LTD. (Earlier known as CBS STEEL PVT. LTD.), S B Garg & Co., CAs, 20/17, Shakti Nagar, New Delhi	<b>Vs.</b>	ACIT, Circle-5(2), New Delhi
<b>PAN :AACCC7004P</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Shri Sachit Kumar, CA
Respondent by	Ms. Amanpreet, Sr.DR

Date of hearing	25.01.2021
Date of pronouncement	25.01.2021

**ORDER**

**PER O.P. KANT, AM:**

Challenging the order dated 31.01.2017 in Appeal No. 312/15-16 passed by Commissioner of Income-tax (Appeals)-2, New Delhi [learned CIT(A)] in the case of M/s. JSD Steel Pvt. Ltd. (assessee) for assessment year 2012-13, affirming the penalty

imposed by the Assessing Officer, the assessee preferred this appeal.

**2.** At the outset, it is brought to our notice by learned Authorized Representative that the quantum appeal in ITA No. 6193/Del./2016, dated 05.11.2019, a Coordinate Bench of this Tribunal set aside the order of the learned CIT(A) and restored the same to his file for fresh disposal; the said matter is pending before the learned CIT(A).

**3.** Learned DR does not dispute this factual submission made by the learned AR.

**4.** In these circumstances, we are of the considered opinion that the matter is to be sent back to the file of the learned CIT(A) to take a view depending upon the outcome in the quantum appeal yet to be decided by him. We order so.

**5.** In the result, the appeal of the assessee is allowed for statistical purposes.

The above order is pronounced in the Open Court immediately after hearing over Virtual Court is complete on this day of 25<sup>th</sup> January, 2021.

**Sd/-**  
**(K.N. CHARY)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(O.P. KANT)**  
**ACCOUNTANT MEMBER**

Dated: 25<sup>th</sup> January, 2021.

RK/-(D.T.D.S.)

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR