

THE INCOME TAX APPELLATE TRIBUNAL
“D” Bench, Mumbai
Shri Shamim Yahya (AM) & Shri Ramlal Negi (JM)

I.T.A. No. 4923/Mum/2019 (Assessment Year 2006-07)

Mr. Mohd Javed Mod Rafique Sheikh Plot No. 313, PT-15 Nr. Geese Apt, Vodya Nagari CST Road, Kalina, Santacruz East, Mumbai-400 098. PAN : BCGPS8244B (Appellant)	Vs.	ITO, Ward- 19(2)(4) Piramal Chambers Parel Mumbai-12. (Respondent)
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Assessee by	Smt. Ranjana Gadge
Department by	Shri Bharat Andhle
Date of Hearing	09.03.2021
Date of Pronouncement	09.03.2021

ORDER

Per Shamim Yahya (AM) :-

This appeal by the assessee is directed against the order of learned CIT(A) dated 27.5.2019, wherein penalty under section 271(1)(c) of the Income Tax Act (in short Act) for Rs. 8,38,129/- was confirmed.

2. At the outset, in this case learned counsel stated that in the quantum appeal the ITAT vide order dated 15.10.2019 in ITA No. 3200/Mum/2016 had remitted the issue to the file of the Assessing Officer to consider the same afresh. Hence, learned counsel submitted that since the issue of addition has been remitted to the file of the Assessing Officer the penalty in this regard, also be remitted to the file of the Assessing Officer.

3. Upon hearing both the counsel and perusing the record, we find that since the quantum appeal has been remitted by the ITAT to the file of the Assessing Officer, this penalty order with reference to said addition also deserves to be remitted to the file of the Assessing Officer. Accordingly, the

issue regarding penalty also stands remitted to the file of the Assessing Officer. The Assessing Officer shall consider the same after deciding upon the quantum appeal as remitted by the ITAT.

4. In the result, this appeal by the assessee stands allowed for statistical purposes.

Pronounced in the open court on 9.3.2021.

Sd/-
(RAMLAL NEGI)
JUDICIAL MEMBER

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Mumbai; Dated : 09/03/2021

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai

PS