

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

**BEFORE SHRI O. P. KANT, ACCOUNTANT MEMBER  
AND  
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

**I.T.A. No. 6568/DEL/2017 (A.Y 2011-12)  
(THROUGH VIDEO CONFERENCING)**

|  |    |   |
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| Duxton Hills Builders Pvt. Ltd.<br>C/o. M/s RRA Taxindia, D-28,<br>South Extension, Part-1<br>New Delhi AACCD3537A<br><br><b>(APPELLANT)</b> | Vs | ACIT<br>Central Circle-27<br>New Delhi<br><br><b>(RESPONDENT)</b> |
|--|----|---|

**I.T.A. No. 6569/DEL/2017 (A.Y 2011-12)**

|   |    |   |
|---|----|---|
| Fusion Conbuild Pvt. Ltd.<br>C/o RRA Taxindia, D-28, South<br>Extension, Part-1<br>New Delhi AABCF5804F<br><b>(APPELLANT)</b> | Vs | ACIT<br>Central Circle-27<br>New Delhi<br><br><b>(RESPONDENT)</b> |
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| <b>Appellant by</b>  | <b>Sh. Deepesh Garg, Adv &amp;<br/>Sh. Tarun Kumar, Adv</b> |
| <b>Respondent by</b> | <b>Ms. Nidhi Srivastava, CIT,<br/>DR</b>                    |

|                              |                   |
|------------------------------|-------------------|
| <b>Date of Hearing</b>       | <b>15.03.2021</b> |
| <b>Date of Pronouncement</b> | <b>15.03.2021</b> |

**ORDER**

**PER SUCHITRA KAMBLE, JM**

In both these appeals, the issue is relating to penalty u/s 271(1)(c) of the Act. During the hearing, the Ld. AR submitted that the quantum appeals relating to these penalty appeals are decided by the Tribunal vide order dated 05.02.2020 (ITA No. 1396/Del/2016 & ITA No. 1394/Del/2016 in case of Fusion Conbuild (P) Ltd. and ITA No. 1394/Del/2016 & ITA No. 639/Del/2016 in case of Duxton Hills Builders (P) Ltd). In the quantum appeals, the Tribunal

has remanded back the issue to the file of Assessing Officer. Hence, the Ld. AR submitted that these appeals become infructuous. The Ld. DR confirmed the order of the Tribunal in respective of both the assessee's case dealing quantum issue.

2. We have heard both the parties and perused the order dated 05.02.2020 passed by the Tribunal in quantum appeals. Since, the quantum appeals and the issue raised therein are remanded back to the file of the Assessing Officer, the penalty u/s 271(1)(c) of the Income Tax Act, 1961 becomes infructuous at this juncture. Hence both the appeals are dismissed.

3. In result, both the appeals of the assessee are dismissed.

**Order pronounced in the Open Court in presence of both the parties on this 15<sup>th</sup> Day of March, 2021**

**Sd/-**

**(O. P. KANT)  
ACCOUNTANT MEMBER**

**Sd/-**

**(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

Dated : 15/03/2021

*R. Naheed \**

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1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT NEW DELHI