

**आयकर अपीलीय अधिकरण, “बी” न्यायपीठ, चेन्नई**  
IN THE INCOME-TAX APPELLATE TRIBUNAL ‘B’ BENCH, CHENNAI  
श्री धुव्वुरु आर.एल रेड्डी, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य के समक्ष  
Before Shri Duvvuru RL Reddy, Judicial Member &  
Shri S. Jayaraman, Accountant Member

आयकर अपील सं./I.T.A. Nos. 3033 to 3038/Chny/2017 &  
I.T.A. Nos. 3039 to 3044/Chny/2017  
निर्धारण वर्ष/Assessment Years:2004-05 to 2009-2010  
निर्धारण वर्ष/Assessment Years:2004-05 to 2009-2010

Karandhai Tamil Sangam,  
No. 1922, Seshaiya Sasthriyar Road,  
Karuthattangudi, Thanjavur.

Vs. The Joint/Additional Commissioner of  
Income Tax,  
Non Corporate Ward 6(5),  
Chennai.

**[PAN:AABTK6593K]**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : Shri K. Meenakshisundaram, ITP  
प्रत्यर्थी की ओर से/Respondent by : Shri Suresh Periasamy, JCIT  
सुनवाई की तारीख/ Date of hearing : 14.06.2021  
घोषणा की तारीख /Date of Pronouncement : 17.06.2021

**आदेश /O R D E R**

**PER BENCH:**

The appeals in I.T.A. Nos. 3033 to 3038/Chny/2017 filed by the assessee are directed against the common order of the Id. Commissioner of Income Tax (Appeals) 1, Tiruchirapalli, dated 27.09.2017 relevant to the assessment years 2004-05 to 2009-10 challenging the order passed under section 271A of the Income Tax Act, 1961 [“Act” in short]. The assessee has also filed appeals in I.T.A. Nos. 3039 to 3044/Chny/2017 against the common order of the Id. CIT(Appeals) 1, Tiruchirapalli, dated 27.09.2017

relevant to the assessment years 2004-05 to 2009-10 challenging the order passed under section 271(1)(b) of the Act.

2. When the appeals were taken up for hearing, the Id. Counsel for the assessee has submitted that the appeals of the assessee against quantum addition as well as penalty under section 272(A)(2)(e) of the Act for the assessment years 2004-05 to 2009-10 were subject matter in appeal before the ITAT and the Tribunal has set aside the quantum addition to the file of the Assessing Officer for fresh adjudication as well as cancelled the penalty levied under section 272(A)(2)(e) of the Act. It was further submission of the Id. Counsel that the set aside assessments for the above assessment years had already been initiated afresh and fresh show-cause notices under section 271A of the Act as well as 271(1)(b) of the Act have been served on the assessee for initiating penalty proceedings. It was further submission that the original penalty orders under section 271A and 271(1)(b) of the Act passed by the appellate authority may be cancelled as the said penalty orders do not survive any longer since the Assessing Officer has initiated fresh penalty proceedings as per the directions of the Tribunal in I.T.A. Nos. 3013 to 3024/Chny/2017 dated 07.08.2018.

3. On the other hand, the Id. DR has submitted that since the Assessing Officer has initiated fresh penalty proceedings and issued show-cause

notices under 271A and 271(1)(b) of the Act, the original appellate order passed against penalty orders became infructuous and the accordingly, the appeals filed against the original penalty orders are liable to be dismissed.

4. We have heard both the sides, perused the materials available on record and gone through the orders of authorities below. We have also perused the copies of show-cause notices filed by the assessee, which were issued under section 271A and 271(1)(b) of the Act, for initiating fresh penalty proceedings by the Assessing Officer. Under these facts and circumstances, the appeals filed against the original penalty orders are liable to be dismissed as infructuous and accordingly, the above appeals of the assessee are dismissed.

7. In the result, all the appeals are dismissed.

Order pronounced on the 17<sup>th</sup> June, 2021 in Chennai.

Sd/-  
(S. JAYARAMAN)  
ACCOUNTANT MEMBER

Sd/-  
(DUVVURU RL REDDY)  
JUDICIAL MEMBER

Chennai, Dated, 17.06.2021

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to: 1. अपीलार्थी/Appellant, 2. प्रत्यर्थी/Respondent, 3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5. विभागीय प्रतिनिधि/DR & 6. गार्ड फाईल/GF.