

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'E' BENCH,
NEW DELHI (THROUGH VIDEO CONFERENCING]

BEFORE SHRI AAKASH DEEP JAIN, VICE PRESIDENT AND
SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

ITA No. 8204/DEL/2018 [A.Y 2006-07]
ITA No. 8205/DEL/2018 [A.Y 2007-08]
ITA No. 8206/DEL/2018 [A.Y 2009-10]

Manali Exim International
5-A, Ganpatti Cottage, 1-A,
Court Road, Old Police Line
New Delhi

Vs.

The A.C.I.T
Circle 35(1)
New Delhi

PAN: AALFM 3204 D

(Applicant)

(Respondent)

Assessee By : Shri Pratap Gupta, CA

Department By : Ms. Alka Gautam Sr. DR

Date of Hearing : 09.12.2021

Date of Pronouncement : 09.12.2021

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:

The above captioned three separate appeals by the assessee are preferred against the order of the Commissioner of Income Tax [Appeals]-12, New Delhi pertaining to A.Ys 2006-07, 2007-08 and 2009-10.

2. All the three appeals relate to the levy of penalty u/s 271(1)(c) of the Income-tax Act, 1961 [hereinafter referred to as 'The Act'].

3, We find that this Tribunal in ITA Nos. 797 & 799/DEL/2016 for Assessment Years 2006-07 and 2009-10 has restored the quantum appeals to the to the file of the ld. CITA.

3. Considering the fact that the quantum additions have been set aside to the file of the ld. CIT(A), we deem it proper to restore the issue relating to levy of penalty u/s 271(1)(c) of the Act to be decided afresh after deciding the quantum additions. Therefore, all the three appeals are restored to the file of the ld. CIT(A) with the direction to decide the levy of penalty u/s 271(1)(c) of the Act after deciding the quantum additions.

4. In the result, the appeals of the assessee in ITA Nos. 8204, 8205 and 8206/DEL/2018 are allowed for statistical purposes.

The order is pronounced in the open court on 09.12.2021.

Sd/-

sd/-

**[AAKASH DEEP JAIN]
VICE PRESIDENT**

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 09th December, 2021

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	