

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

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER
AND
DR. BRR KUMAR, ACCOUNTANT MEMBER**

ITA Nos.1414/Del/2019 : Assessment Year: 2014-15
ITA Nos.1415/Del/2019 : Assessment Year: 2015-16
ITA Nos.1416/Del/2019 : Assessment Year: 2016-17

Vidya Global School, C/o Vidya Bal Mandli, c/o Pushkar Jain, Adv. 115-C, Jain Nagar, Meerut (UP)	Vs.	JCIT (Internatinal Taxation), Noida
PAN :AAATV3392C		
(Appellant)		(Respondent)

Appellant by	Shri V. Rajakumar, adv.
Assessee by	Shri Shankar Gupta, SR. DR

Date of hearing	04.07.2022
Date of pronouncement	14.07.2022

ORDER

PER SAKTIJIT DEY, JUDICIAL MEMBER:

Captioned appeals have been filed by the same assessee,
challenging the orders passed imposing penalty under Section

271C(1)(a) of the Income-Tax Act, 1961 for the assessment years 2014-15 to 2016-17.

2. We have heard the parties and perused the material available on record.

3. At the very outset, it is observed, present appeals have been filed by the assessee against orders dated 07.01.2019 passed by the Joint Commissioner of Income-Tax, International Taxation, Range-Noida, imposing penalty under Section 271C(1)(a) of the Act for three separate assessment years, as noted above. Thus, undisputedly, assessee has directly come before Tribunal against the penalty orders passed by the Joint CIT. The aforesaid factual position was not disputed by learned counsel appearing for the assessee.

4. On a careful reading of Section 253 of the Act, we are convinced that penalty order passed under Section 271C of the Act by the Joint CIT is not an appealable order before the Tribunal. Whereas, section 246A(1)(n) provides a remedy by way of appeal before learned Commissioner of Income-Tax(Appeals).

5. Thus, it is a fact on record that bypassing the first appellate forum, the assessee has directly come in appeal before the Tribunal.

Therefore, prima facie, the present appeals are not maintainable. Accordingly, appeals are dismissed.

6. Having held so, we grant liberty to the assessee to file appeals before the learned Commissioner (Appeals), if so advised. In case, the assessee files the appeals before the first appellate authority, he may do well to condone the delay in filing the appeals, considering the fact that appeals were filed before a wrong forum. More so, when the orders passed under Section 201(1)/201(IA), which led the imposition of penalty under Section 271C of the Act, in the meanwhile, have been quashed by the Tribunal.

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

Order pronounced in the open court on 14th July, 2022.

**Sd/-
(DR. BRR KUMAR)
ACCOUNTANT MEMBER**

**Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER**

Dated: 14th July, 2022.

Mohan Lal

Copy forwarded to:

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

Sl. No.	Particulars	Date
1.	Date of dictation (Order drafted through Dragon software):	11.07.2022
2.	Date on which the draft of order is placed before the Dictating Member:	12.07.2022
3.	Date on which the draft of order is placed before the other Member:	
4.	Date on which the approved draft of order comes to the Sr. PS/PS:	14.07.2022
5.	Date of which the fair order is placed before the Dictating Member for pronouncement:	14.07.2022
6.	Date on which the final order received after having been signed/pronounced by the Members:	15 .07.2022
7.	Date on which the final order is uploaded on the website of ITAT:	15.07.2022
8.	Date on which the file goes to the Bench Clerk	15.07.2022
9.	Date on which files goes to the Head Clerk:	
10.	Date on which file goes to the Assistant Registrar for signature on the order:	
11.	Date of dispatch of order:	