

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

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER

AND

SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER

I.T.A. No. 495/DEL/2020 (A.Y 2013-14)

ACIT, Circle : 8 (2) New Delhi. (APPELLANT)	Vs.	M/s. Eco RRB Infra Pvt. Ltd., 189, Sukhdev Vihar, South Delhi, New Delhi-110 025. PAN No. AAACR0233R (RESPONDENT)
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Assessee by :	Shri S. Krishnan, Adv.; & Shri V. Raja Kumar, Adv.;
Department by:	Shri Rajendra Jha, Sr. D. R.;

Date of Hearing	07.11.2022
Date of Pronouncement	09.11.2022

ORDER

PER YOGESH KUMAR U.S., JM

This appeal is filed by the Revenue against the order dated 29.11.2019 of the Id. Commissioner of Income Tax (Appeals)-3, New Delhi [hereinafter referred to CIT (Appeals)] for Assessment Year 2013-14.

2. The Revenue has raised the following substantive ground of appeal:-

“On the facts and in the circumstances of the case and in law, the Id. CIT (Appeals) has erred in deleting the penalty of Rs.53,07,479/- levied by the AO u/s. 271(1)(c) of the Income Tax Act, 1961.”

3. The Ld. Counsel for the assessee submitted that quantum proceedings, the addition made by the A.O which was confirmed by the CIT(A) for the year under consideration (2013-14) has been set aside by the Tribunal to the file of Assessing Officer for de-novo consideration in ITA No. 3509/Del/2019 and other connected matters vide order dated 20/08/2020. Therefore, submitted that the present appeal filed by the revenue challenging the order of CIT (A) in deleting the penalty imposed by the A.O. does not survive.

4. The Ld. DR has not disputed the said facts of remanding the issue in the quantum proceedings to the file of A.O. by the Tribunal for the year under consideration.

5. We have perused the of the order of the Tribunal dated 28-02-2020 made in ITA No. 3509/Del/2019. The addition made for the year under consideration has been set aside and the issue has been remanded to the file of A.O. It is for the A.O. to initiate penalty proceedings if required in accordance with law after passing the fresh assessment order. Therefore the present Appeal filed by the Revenue challenging the order of the CIT (A) in deleting the Penalty by the A.O. will not sustain. With the above observations the appeal of the Revenue dismissed.

Order pronounced in the open court on : **09/11/2022.**

Sd/-

**(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

Sd/-

**(YOGESH KUMAR US)
JUDICIAL MEMBER**

Dated : /11/2022

**R.N* Sr. PS*

Copy forwarded to :

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

ASSISTANT REGISTRAR
ITAT NEW DELHI