

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "H" NEW DELHI

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

AND

Dr. B.R.R. KUMAR, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A Nos. 5124 & 5125/Del/2019
निर्धारणवर्ष/Assessment Years : 2006-07 & 2007-08

DCIT, Central Circle : 4, New Delhi.	<u>बनाम</u> Vs.	Shri Anand Pershad Jaiswal, 54, Ring Road, Lajpat Nagar-3, New Delhi - 110 024.
		PAN No. ADRPJ2549M
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारितीकीओरसे / Assessee by :	Shri Deepchand Garg, Advocate;
राजस्वकीओरसे / Department by :	Shri Rajesh Kumar, [CIT] - D.R.; & Ms. Rajeshwari R. [JCIT] - Sr.D.R.;

सुनवाईकीतारीख/ Date of hearing :	15.09.2022
उद्घोषणाकीतारीख/Pronouncement on :	21.11.2022

आदेश / ORDER

PER C. N. PRASAD, J.M.

1. These two appeals are filed by the Revenue against the common order of the Ld. Commissioner of Income Tax (Appeals)-23, New

Delhi [hereinafter referred to CIT (Appeals)] dated 28.03.2019 in deleting the penalty levied under section 271(1)(c) of the Income Tax Act, 1961 (the Act) for the Assessment Years 2006-07 and 2007-08.

2. At the outset, the ld. Counsel for the assessee submits that the quantum appeals ITA. Nos. 3730 and 3731/Del/2016 have been set aside by the Tribunal to the Assessing Officer by order dated 23.04.2021 and, therefore, these penalty appeals will not survive.

3. The ld. DR submits that quantum appeals have been set aside to Assessing Officer by the Tribunal.

4. Heard rival submissions perused the orders of the authorities below and the order of the Tribunal in assessee's case in ITA. Nos. 3730 and 3731/Del/2016 dated 23.04.2021. We find that the quantum appeals have been set aside by the Tribunal to the Assessing Officer in which case the penalty orders will not survive. Thus, we set aside these penalty appeals and restore to the file of the Assessing Officer.

5. In the result, appeals of the Revenue are allowed for statistical purpose.

Order pronounced in the open court on : 21/11/2022.

Sd/-
(B.R.R. KUMAR)
ACCOUNTANT MEMBER

Sd/-
(C. N. PRASAD)
JUDICIAL MEMBER

Dated : 21/11/2022

MEHTA

Copy forwarded to :

1. Appellant;

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

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	15.11.2022
Date on which the typed draft is placed before the dictating member	16.11.2022
Date on which the typed draft is placed before the other member	21.11.2022
Date on which the approved draft comes to the Sr. PS/ PS	21.11.2022
Date on which the fair order is placed before the dictating member for pronouncement	21.11.2022
Date on which the fair order comes back to the Sr. PS/ PS	21.11.2022
Date on which the final order is uploaded on the website of ITAT	21.11.2022
Date on which the file goes to the Bench Clerk	21.11.2022
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	