

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH: 'G': NEW DELHI)**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No:- 335/Del/2020  
(Assessment Year: 2013-14)**

Deputy Commissioner of Income Tax, Circle 22(2), New Delhi.	Vs.	M/s Saidham Overseas Pvt. Ltd., New Delhi
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>PAN No: AAOCS7212H</b>		

**Revenue By** : Ms. Kajal Singh, Sr. DR  
**Assessee By** : None

**Date of Hearing** : 21.06.2023  
**Date of Pronouncement** : 23.06.2023

**ORDER**

**PER SHAMIM YAHYA, A.M.**

This appeal by Revenue is directed against the order passed by the Learned Commissioner of Income Tax (Appeals)-34, New Delhi, dated 22.10.2019 and pertains to Assessment Year 2013-14. The Grounds of appeal are as under:-

- "1. *Whether in facts and circumstances of the case, the Ld. CIT(A) was right in allowing the submission of additional evidences by the assessee company without proper appreciating the facts and findings of AO during the course of assessment proceedings.*
2. *Whether on the facts and circumstances of the case, the Ld. CIT(A) erred*

*in deleting the penalty levied u/s 271(1)(c) of the IT Act, 1961 on the additions made, of Rs. 55,31,690/- on account of inaccurate particulars of income.*

3. *The appellant craves to amend, modify, alter add or forego any ground of appeal at any time before or during the hearing of this appeal."*

2. The issue raised in this appeal is regarding the penalty levied under Section 271(1)(c) of the Income Tax Act, 1961 amounting to Rs. 55,31,690/-.

2.1 We have heard the Ld. DR. None appeared on behalf of the Assessee. The Ld. DR pointed out that the quantum appeal, in this case in ITA No. 4063/Del/2019 for Assessment Year 2013-14 has been remitted by the ITAT vide order dated 26.04.2023 to the file of the Assessing Officer. Hence, she pointed out that this appeal should also be remanded to the file of the Assessing Officer.

2.2 We have carefully considered the submission and perused the materials available on record. We find that since the quantum appeal with reference to which the penalty has been levied is remitted to the file of the Assessing Officer, then this penalty appeal also deserves to be remitted to the file of the Assessing Officer. We direct accordingly. The Assessing Officer should consider the matter afresh after deciding the quantum appeal remitted by the ITAT.

3. In the result, appeal of the Revenue stand allowed for statistical purposes.

Order pronounced in the open court on 23/06/2023

Sd/-  
**(ANUBHAV SHARMA)**  
**JUDICIAL MEMBER**

Dated: 23 /06/2023  
(Pooja)

Sd/-  
**(SHAMIM YAHYA)**  
**ACCOUNTANT MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	21.06.2023
Date on which the typed draft is placed before the dictating Member	21.06.2023
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	