

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

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No. 2157/DEL/2022 [A.Y. 2011-12]

Smt. Natasha Khanna
P-84, Ground Floor, Chitranjan
Park, Alaknanda, New Delhi

Vs. The Income-tax Officer
Ward - 30(1)
New Delhi

PAN: AVEPK 0997 M

(Applicant)

(Respondent)

Assessee By : --None--

Department By : Shri M. K. Pandey, Sr. DR

Date of Hearing : 06.07.2023

Date of Pronouncement : 10.07.2023

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-

This appeal by the assessee is preferred against the order dated 08.07.2022 by the CIT(A)-30, New Delhi pertaining to Assessment Year 2011-12.

2. The solitary grievance of the assessee is that the Id. CIT(A) erred in confirming the penalty levied by the Assessing Officer u/s 271(1)(c) of the Income-tax Act, 1961 [the Act, for short] without deciding the quantum appeal first.

3. None appeared on behalf of the assessee inspite of several notices. We decided to proceed ex parte.

4. As is evident from the above, the Assessing Officer levied penalty on the additions made in the assessment order dated 20.11.2015 framed u/s 147 /144 of the Income-tax Act, 1961 [the Act, for short].

5. Assessment was challenged before the Id. CIT(A).

6. In the meantime, penalty proceedings were separately initiated. The Assessing Officer subsequently levied penalty of Rs. 3,88,825/- which was also challenged before the first appellate authority. Ironically, the first appellate authority decided the penalty first without deciding the fate of the quantum additions. Therefore, we are

of the considered view that this appeal needs to be decided afresh after deciding the fate of the quantum addition. We, accordingly, restore the issue to the file of the Id. CIT(A).

7. The Id. CIT(A) is directed to decide the appeal relating to levy of penalty u/s 271(1)(c) of the Act after deciding the appeal relating to quantum addition made in the assessment proceedings.

8. Needless to mention, the Id. CIT(A) shall provide reasonable and adequate opportunity of being heard to the assessee.

9. In the result, the appeal of the assessee in ITA No. 2157/DEL/2022 is allowed for statistical purposes.

The order is pronounced in the open court on 10.07.2023.

Sd/-

**[ASTHA CHANDRA]
JUDICIAL MEMBER**

Sd/-

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

Dated: 10th JULY, 2023.

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

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Date on which the typed draft is placed before the dictating Member	
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