

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DEHRADUN CIRCUIT BENCH, DEHRADUN**

**BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER
(Through Virtual Hearing)**

ITA No.114/DDN/2019
Assessment Year: 2007-08

Smt. Meetu Bansal, 132, Doon Plam City, Pathari Bagh, Dehradun	Vs.	DCIT, Central Circle, Dehradun
PAN :AKVPB4852C		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. N.S. Jangpangi, CIT(DR)

Date of hearing	24.07.2023
Date of pronouncement	24.07.2023

ORDER

This is an appeal by the assessee against order dated 22.05.2019 of learned Commissioner of Income Tax (Appeals) –IV, Kanpur, confirming the penalty imposed of Rs. 1,43,900/- under section 271(1)(c) of the Income-tax Act, 1961 (in short ‘the Act’) for the assessment year 2007-08.

2. When the appeal was called for hearing none appeared on behalf of the assessee. However, the assessee has furnished a letter in the office of the Tribunal, stating as under:

**BEFORE THE INCOME TAX APPELLATE TRIBUNAL,
DEHRADUN
DOUBLE MEMBER BENCH**

MEETU BANSAL
Dehradun-----APPELLANT

Vs.

CIT, DEHRADUN
Dehradun -----RESPONDENT

Sub: Submissions in Appeal No. ITA/114/DDN/2019 FOR AY-2007-08 (Cause List Serial No. 17)

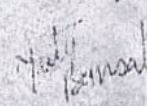
May It Please Your Honour,

That the appellant had preferred an appeal before the Honourable High Court of Uttarakhand against the orders passed by the Honourable Tribunal, vide which orders passed by the CIT(A) have been upheld. That the said appeal was registered as ITA No. 07/2022.

That the Honourable High Court duly appreciated the facts of the case and vide orders dated 17.04.2023, remanded the matter back to CIT(A) for decision afresh after affording an opportunity of being heard to the appellant. A copy of the order passed by the Honourable High Court is enclosed here with for your honour's kind consideration please.

That since the present appeal pertains to penalty, quantum of which shall be determined once the matter is decided by the CIT(A) in remand proceedings, therefore, it is most humbly prayed that your honours may kindly be pleased to remand the penalty matter also to CIT(A), for which act of kindness, the appellant shall as in duty bound ever pray.

Thanking you,

Yours Faithfully

(Meetu Bansal)
Appellant
Dated:

(11)

3. We have heard learned Departmental Representative and perused the materials on record. As could be seen from the contents of assessee's letter reproduced above and the accompanying judgment of the Hon'ble Uttarakhand High Court, against the appellate order passed by the Tribunal dismissing the

appeal of the assessee, an appeal was preferred by the assessee before the Hon'ble High Court under section 260A of the Act. While deciding the said appeal in judgment dated 17th April, 2023 in Income Tax Appeal No.07 of 2022, the Hon'ble High Court has remanded the matter back to learned first appellate authority for fresh adjudication of the appeal. It is the submission of the assessee that, since, the quantum appeal has been remanded back to the first appellate authority and is pending adjudication, the penalty proceedings should also be remanded back to the first appellate authority, pending decision to be taken in the quantum proceeding.

4. Learned Departmental Representative did not express any objection to the aforesaid request of the assessee.

5. In view of the aforesaid, we are inclined to set aside the impugned order of learned Commissioner (Appeals) and restore the issue relating to imposition of penalty under section 271(1)(c) of the Act to the file of learned first appellate authority for deciding afresh after completion of the quantum proceeding pending adjudication before him. Needless to mention, the assessee must be provided due and reasonable opportunity of

being heard before deciding the appeal. Grounds are allowed for statistical purposes.

6. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 24th July, 2023

Sd/-
(M. BALAGANESH)
VICE PRESIDENT

Sd/-
(SAKTIJIT DEY)
VICE PRESIDENT

Dated: 24th July, 2023.

RK/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI
(Dehradun Circuit Bench, Dehradun)