

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C": NEW DELHI
BEFORE Shri C.M. Garg, Judicial Member
AND
Shri Pradip Kumar Kedia, Accountant Member**

ITA No. 2655/Del/2017
(Assessment Year: 2007-08)

M/s. Complete News & Entertainment Broadcasting Pvt. Ltd, 527B, 5 th Floor, HBN Office, D- Mall, Distt. Centre, New Delhi (Appellant)	Vs. DCIT, Central Circle-29, New Delhi (Respondent)
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PAN: AACCC8813G

Assessee by :	None
Revenue by:	Mr. Waseem Arshad, CIT DR
Date of Hearing	26/07/2023
Date of pronouncement	26/07/2023

ORDER

PER C. M. GARG, J. M.:

1. This appeal has been filed by the assessee against the order of the Id CIT(A)-30, New Delhi dated 23.02.2017 for AY 2007-08.
2. When the appeal was called for hearing neither the assessee nor any authorized representative or any adjournment application has been filed. However, on perusal of the order of the Tribunal dated 19.08.2015 in ITA No. 4731/Del/2013 and departmental appeal in ITA No. 4577/Del/2013 both for AY 2007-08, we note that the Tribunal has restored the quantum matter to the file of the Id CIT(A) with a direction to pass an speaking order in accordance with the law after giving the assessee a reasonable opportunity of being heard.
3. In view of the above factual position of quantum appeal, we deem it proper to restore the penalty matter to the file of the Id

CIT(A) for adjudication as per outcome quantum first appellate order as per direction of the Tribunal. Therefore, present penalty appeal of assessee is also restored to the file of the Id CIT(A) with a direction that the penalty first appeal of assessee be re-adjudicate as per outcome of first appellate order in the second round of proceeding as per direction by ITAT after allowing due opportunity to the assessee without being influenced with the earlier impugned first appellate order.

4. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 26/07/2023.

-Sd/-
(Pradip Kumar Kedia)
ACCOUNTANT MEMBER

-Sd/-
(C. M. GARG)
JUDICIAL MEMBER

Dated: 26/07/2023
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi