

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR**

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

I.T.A. No. 216/Asr/2023
Assessment Year: 2010-11

Sh. Kiranjit Singh,
Dudhala Kathu Nangal,
Amritsar 143001, Punjab
[PAN: AOWPS 0657M]
(Appellant)

Vs. Income Tax Officer,
Ward-4(3), Amritsar
(Respondent)

Appellant by : Sh. Anil Aggarwal, Adv.
Respondent by : Smt. Ratinder Kaur, Sr. DR
Date of Hearing : 29.08.2023
Date of Pronouncement : 31.08.2023

ORDER

Per Dr. M. L. Meena, AM:

The captioned appeal is filed by the assessee against the order of the Id. CIT(A) National Faceless Appeal Centre (NFAC), Delhi dated 30.05.2023 for Assessment Year: 2010-2011 wherein he has challenged

confirmation of penalty u/s 271(1)(c) of the Income Tax Act, 1961 is illegal, arbitrary, bad in law and contrary to the facts of the case.

2. At the outset, the Id. counsel for the assessee submitted that the quantum appeal in the assessee's own case in ITA No. 723/Asr/2019 for AY: 2010-11 vide order dated 22.06.2023 has been restored back to the Id. CIT(A) by Tribunal for fresh adjudication on merits in accordance with law with the direction to the CIT(A) to pass a detailed, reasoned and speaking order after making such enquiry and verification as he may deem fit and after granting proper and adequate opportunity of being heard to the assessee in accordance with the principles of natural justice. He, further prayed that the matter of penalty may also be sent back to the Id. CIT(A) to be decided along with the quantum appeal.

3. The Id. DR for the department has no objection to the request of the assessee.

4. Having heard both the sides and perusal of record and the order of the Tribunal in quantum appeal. It is noted that the assessee's matter in quantum appeal has been restored back to the Id. CIT(A) by the Tribunal vide order dated 22.06.2023 in ITA No. 723/Asr/2019 as above (APB pg. 7 to 16). Since the quantum appeal is sent back to the Id. CIT(A) to pass a

speaking order on merits of the case after granting sufficient and adequate opportunity of being heard to the appellant assessee. We hold that the penalty matter would also go back to the Id. CIT(A) to be adjudicated along with the quantum appeal. In view of the matter, we consider it deem fit to restore back the appeal of the assessee on the penalty matter to the file of the Id. CIT(A) to adjudicate as per law along with the quantum appeal after granting adequate opportunity of being heard. Accordingly, the matter is restored back to the Id. CIT(A).

5. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 31.08.2023

Sd/-
(Anikesh Banerjee)
Judicial Member

Sd/-
(Dr. M. L. Meena)
Accountant Member

GP/Sr.PS

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T.

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By Order