

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. YOGESH KUMAR U.S., JUDICIAL MEMBER**

ITA No.1975 & 1976/Del/2017  
Assessment Year: 2006-07 to 2007-08

<b>Sh. Raman Singh Sidhu 606B, The Aralias, DLF Phase-V, Gurgaon (Haryana) – 110024 PAN No.AAMPS1070J</b>	<b>Vs.</b>	<b>DCIT Central Circle – 31, New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

ITA No.7460 to 7464/Del/2017  
Assessment Year: 2011-12 to 2012-13 & 2008-09 to 2010-11

<b>Raman Singh Sindhu C/o RS Ahuja &amp; Co., CA C-353, Defence Colony, New Delhi PAN No.AAMPS1070J</b>	<b>Vs.</b>	<b>ACIT Central Circle – 31, New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	None
Respondent by	Sh. Vivek Vardhan, Sr. DR

Date of hearing:	11/01/2024
Date of Pronouncement:	11/01/2024

**ORDER****PER N. K. BILLAIYA, AM:**

The captioned appeals by the assessee are preferred against separate orders of the CIT(A)-30, New Delhi dated 25.01.2017 pertaining to captioned assessment years.

2. Since common grievances are involved in the captioned appeals they were heard together and are disposed of by this common order for the sake of convenience and brevity.

3. The common grievance in all the appeals relates to the levy of penalty u/s. 271 (1)(c) of the Act. The appeals were first listed for hearing on 02.02.2021 on which date none appeared on behalf of the assessee. Since then on each occasion the assessee took adjournment on the ground that quantum appeal is pending. Since 22.05.2023 on each occasion of listing of the appeal none appeared on behalf of the assessee inspite of notices. We decided to proceed exparte.

4. We have the benefit of the orders of this Tribunal in quantum proceedings for the captioned assessment years in ITA **No.147 to 153 / Del/2016 and 151/Del/2016**. The relevant findings read as under :-

*“3. Since, the issues involved in all these appeal are similar, they were heard together and being adjudicated by a common order.*

*4. The assessee vide letter dated 15.09.2023 requested permission to withdraw the six appeals. It was submitted that the assessee do not wish to pursue the appeals.*

*5. We find that the issues involved in the appeals before us have been adjudicated in ITA No.151/Del/2016 for the assessment year 2010-11 by the Co-ordinate Bench of Tribunal in assessee's own case, wherein the grounds of appeal have been adjudicated against the assessee and the appeal has been dismissed.*

*6. Keeping in view, the letter of the assessee as well as the order by the Tribunal in assessee's own case, the appeals of the assessee are hereby dismissed.*

*7. In the result, the appeals of the assessee are dismissed. Order Pronounced in the Open Court on 21/09/2023.”*

5. Since the quantum appeals have been dismissed the additions stand confirmed, therefore, there is no reason why the penalty should not be levied. We, therefore, decline to interfere with the findings of the CIT(A) of the captioned appeals.

6. In the result, the captioned appeals are dismissed.
7. Decision announced in the open court on 11.01.2024.

Sd/-  
**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

\*NEHA\*

Date:- .01.2024

Copy forwarded to:

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

Sd/-  
**(N. K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI