

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

**Before Dr. B. R. R. Kumar, Accountant Member
Sh. Anubhav Sharma, Judicial Member**

**ITA No. 1115/Del/2023 : Asstt. Year : 2010-11
ITA No. 1116/Del/2023 : Asstt. Year : 2010-11
ITA No. 1162/Del/2023 : Asstt. Year : 2010-11
ITA No. 1163/Del/2023 : Asstt. Year : 2010-11**

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| Shamsher Singh, C/o Raghav Gupta, Adv., SCF-45, Huda Complex, Civil Road, Rohtak, Haryana-124001 | Vs | Income Tax Officer, Ward-1, Jind, Haryana-126102 |
| (APPELLANT) | | (RESPONDENT) |
| PAN No. BAQPS7796N | | |

**Assessee by : None
Revenue by : Sh. Shyam Singh, Sr. DR**

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| Date of Hearing: 07.02.2024 | Date of Pronouncement: 08.02.2024 |
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ORDER

Per Bench:

The present appeals have been filed by the assessee against the orders of National Faceless Appeal Centre (NFAC), Delhi dated 01.03.2023. Since, the issue involved in all these appeals are similar, they were heard together and being adjudicated by a common order.

2. Common ground raised by the assessee in ITA No. 1115 & 1163/Del/2023. In ITA No. 1115/Del/2023, following grounds have been raised by the assessee:

"1. That the order of the Id. CIT(A) National Faceless Appeal Centre erred in law and infact (in confirming the penalty imposed u/s 271(1)(c) amounting to Rs.1,13,850/- by the Id. AO, ITO, Ward-1, Jind on wrong and untenable grounds.

2. That the order of the Id. CIT(A) National Faceless Appeal Centre erred in law and infact (by not giving time to the appellat for disposal of quantum addition in the case of the assessee) (As Hon'ble ITAT, New Delhi have given directions to Hon'ble CIT(A) to again re-fix the appeal of quantum addition of the appellat) on wrong and untenable grounds."

3. Common ground have been raised in ITA Nos. 1116 & 1162/Del/2023. In ITA No. 1116/Del/2023, following grounds have been raised by the assessee:

"1. That the order of the Id. CIT(A) National Faceless Appeal Centre erred in law and infact (in confirming the penalty imposed u/s 271A amounting to Rs.25,000/- by the Id. AO, ITO, Ward-1, Jind on wrong and untenable grounds.

2. That the order of the Id. CIT(A) National Faceless Appeal Centre erred in law and infact (by not giving time to the appellat for disposal of quantum addition in the case of the assessee) (As Hon'ble ITAT, New Delhi have given directions to Hon'ble CIT(A) to again re-fix the appeal of quantum addition of the appellat) on wrong and untenable grounds."

4. It was brought to our notice that the quantum orders stands remanded to the file of the Id. CIT(A) vide order dated 23.02.2022 and hence, in the interest of justice, the penalty appeals are also being remanded to the file of the Id. CIT(A) to adjudicate these appeals keeping in view the outcome in the quantum appeals.

5. In the result, the appeals of the assessee are allowed for statistical purpose.

Order Pronounced in the Open Court on 08/02/2024.

Sd/-

(Anubhav Sharma)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 08/02/2024

Subodh Kumar, Sr. PS