

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'H',  
World Trade Centre, Nauroji Nagar,  
NEW DELHI**

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

**ITA No. 6294/Del/2019 : Asstt. Year: 2011-12**

Techman Buildwell (P) Ltd., G-1354, Lower Ground Floor, C. R. Park, New Delhi-110019 (APPELLANT)	Vs	ACIT, Circle-25(1), New Delhi-110002 (RESPONDENT)
<b>PAN No. AA ACT8382M</b>		

**Assessee by : Sh. Arta Trana Panda, Adv.  
Revenue by : Sh. Amit Katoch, Sr. DR**

**Date of Hearing: 25.07.2024**

**Date of Pronouncement: 29.07.2024**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order of Id. CIT(A)-9, New Delhi dated 25.07.2019.

2. At the outset, the Id. AR brought to our notice that the Co-ordinate Bench of ITAT in ITA No. 1618/Del/2017 and ITA No. 737/Del/2020, dated 13.06.2024 remanded the matter in the quantum addition to the Id. CIT(A). Hence, the penalty order passed u/s 271(1)(c) is being remanded to the Assessing Officer to follow the procedure of levy of penalty as per the provisions of Section 275(1A) of the Income Tax Act, 1961.

3. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 29/07/2024.

**Sd/-**

**(Sudhir Kumar)  
Judicial Member**

**Dated: 29/07/2024**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**Sd/-**

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

**ASSISTANT REGISTRAR**