

आयकर अपीलीय अधिकरण  
कोलकाता 'ए' पीठ, कोलकाता में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'A' BENCH, KOLKATA**

श्री संजय गर्ग, न्यायिक सदस्य  
एवं  
श्री राकेश मिश्रा, लेखा सदस्य  
के समक्ष  
Before

**SRI SANJAY GARG, JUDICIAL MEMBER  
&  
SRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. No.: 1808/KOL/2024  
Assessment Year: 2012-13**

***Arihant Dredging Developers Pvt. Ltd.....Appellant  
[PAN: AAHCA 2225 K]***

***Vs.***

***ITO, Ward-4(3), Kolkata.....Respondent***

**Appearances:**

***Assessee represented by: Manish Tiwari, FCA.***

***Department represented by: Subhendu Datta, CIT DR.***

Date of concluding the hearing : October 15<sup>th</sup>, 2024

Date of pronouncing the order : October 16<sup>th</sup>, 2024

**ORDER**

**Per Sanjay Garg, Judicial Member:**

The present appeal has been preferred by the assessee against the order of the Commissioner of Income Tax (Appeals)-NFAC, Delhi [hereinafter referred to as ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter the 'Act') dated 26.06.2024 for the AY 2012-13.

2. At the outset, ld. Counsel for the assessee has submitted that the quantum appeal related to the issue on which the impugned penalty has been levied has been restored to the file of ld. CIT(A) by this Tribunal vide order

dated 13.04.2018 passed in ITA No. 690/KOL/2017 and the matter is still pending before the ld. CIT(A).

2.1. Since the issue relating to quantum additions has been restored by this Tribunal to the file of ld. CIT(A), and the decision arrived at by the ld. CIT(A) will have direct bearing on the merits of the levy of penalty, therefore, the issue relating to the levy of penalty is required to be decided along with the quantum appeal of the assessee.

3. In view of this, the impugned order of the ld. CIT(A) is set aside and the matter is restored to the file of the ld. CIT(A) with a direction to decide the present penalty appeal of the assessee along with the quantum appeal pending before him as noted above.

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

**Order pronounced in the open Court on 16<sup>th</sup> October, 2024.**

Sd/-  
**[Rakesh Mishra]**  
Accountant Member

Sd/-  
**[Sanjay Garg]**  
Judicial Member

Dated: 16.10.2024

*Bidhan (P.S.)*

*Copy of the order forwarded to:*

1. **Arihant Dredging Developers Pvt. Ltd., 6B, Dr. Rajendra Prasad Sarani, Mezanine Floor, Kolkata, West Bengal, 700001.**
2. **ITO, Ward-4(3), Kolkata.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

*//True copy //*

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata