

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'B' NEW DELHI**

**BEFORE SH. PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

I.T.A. No. 2815/DEL/2022 (A.Y 2012-13)

Geeta Sharma 89/2, ShobhaPur, Meerut Uttar Pradesh PAN No. EEDPS3309D (APPELLANT)	Vs.	ITO Ward- 1(1)(2) Meerut (RESPONDENT)
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Assessee by:	Sh. Keshav Kumar Garg, Adv
Department by:	Sh. Narpat Singh, Sr. DR

Date of Hearing	08.10.2024
Date of Pronouncement	10.10.2024

ORDER

PER YOGESH KUMAR U.S., JM

This appeal is filed by the Assessee for the Assessment Year 2012-13 against the order of the CIT(A)/National Faceless Appeal Centre ('NFAC' for short) Delhi dated 30/09/2022.

2. None appeared for the Assessee but a submission found on record contending that the Co-ordinate Bench of the Tribunal has set aside the quantum appeal and remanded the matter to the file of the A.O. for de-novo assessment therefore, sought for deleting the order of penalty. The Ld. DR has not disputed the above fact.

3. We have carefully considered the order dated 05/07/2024 of the Coordinate Bench of the Tribunal in ITA No. 2821/Del/2022 filed by the Assessee for the AY 2012-13 challenging the quantum addition, wherein the Co-ordinate Bench of the Tribunal set aside the addition made by the A.O. which has been confirmed by the CIT(A) and remanded the matter to the file of the A.O. for de-novo adjudication. Considering the fact that the very basis for initiating the penalty proceedings being the addition made in the assessment order which has been set aside and directed to make de-novo assessment to the A.O., the impugned penalty order and the order of the CIT(A) does not survive. Accordingly, the impugned order of penalty is hereby deleted and the A.O. is at liberty to initiate fresh penalty proceedings based on the outcome of the assessment proceedings.

4. In the result, the appeal of the Assessee is allowed.

Order pronounced in the open court on 10th October, 2024.

Sd/-

(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Dated: 10/10/2024

*R.N, Sr. PS**

Copy forwarded to:

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

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI