

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH 'A', LUCKNOW**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER  
AND  
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

I.T.A. No.682/Lkw/2018  
Assessment Year:2017-18

M/s District Cooperative Bank Ltd., Barabanki. PAN:AAAAD2777N (Appellant)	Vs.	Jt. Director of Income Tax (I&CI), Lucknow.  (Respondent)
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Appellant by	None
Respondent by	Shri Sanjeev Krishna Sharma, Addl. CIT (D.R.)
Date of hearing	17/12/2024
Date of Pronouncement	26/12/2024

**ORDER**

**PER SUBHASH MALGURIA, J.M.**

This appeal vide I.T.A.No.682/Lkw/2018 has been filed by the assessee for assessment year 2017-18 against the impugned penalty order dated 17/09/2018 passed by learned Joint Director of Income Tax (Intelligence & Criminal Investigation), Lucknow. In this appeal the assessee has raised the following grounds:

- "1. *The Learned Joint Director of Income Tax of Intelligence & Criminal Investigation, Lucknow [hereinafter referred to as the Ld. JDIT (I&CI)] erred on facts and in law in imposing a penalty of Rs.47,000/- on the appellant without appreciating the law*

*that he is not the Prescribed Income Tax Authority entitled for levy of penalty u/s 271 FA of the Act.*

2. *On the facts stated in the Statement of facts, the penalty order passed u/s 271 FA of the Act by Ld. JDIT (I & CI) is null and void as it has been passed without jurisdiction and hence the penalty order so passed may kindly be quashed.*
3. *The Ld. JDIT (I & CI) erred on facts and in law in levy of penalty of Rs.47,000/-without appreciating the fact that there was sufficient reasonable cause beyond the control of the appellant behind not filing the return on due date.*
4. *The Ld. JDIT (I & CI ) erred on facts and in law in not appreciating the law that for overlapping period, no penalty u/s 271 FA could be levied.*
5. *The Ld. DIT (I & CI) erred on facts and in law in not providing the appellant reasonable and sufficient opportunity to have its say and to make compliances of the reasons being relied upon by him in making addition in the hands of the appellant.”*

2. The present appeal has been filed before the Income Tax Appellate Tribunal against the penalty order dated 17/09/2018 passed u/s 271FA of the I. T. Act by the Joint Director of Income Tax (Intelligence & Criminal Investigation), Lucknow. The levy of penalty u/s 271FA of the I. T. Act falls under the scope of Chapter XXI of the I. T. Act and being aggrieved by any such penalty order passed u/s 271FA of the I. T. Act, the assessee should have filed its appeal before the office of the CIT(A) as provided under Clause (q) to sub-section (1) of Section 246A of the I. T. Act, which provides that an appeal against order imposing penalty under Chapter-XXI would lie with CIT(A). It has also been noticed that the assessee has submitted an application, received by the Registry of this office on 16/12/2024, in which request has been made by the assessee for permission to withdraw the present appeal. Learned Sr. Departmental Representative has expressed no objection. Accordingly, we permit the assessee to withdraw the appeal and

present the same before learned CIT(A). The learned CIT(A) is also directed to admit the appeal and condone the delay, if any, which has occurred on account of filing of the appeal before the Income Tax Appellate Tribunal.

3. In the result, the appeal of the assessee is dismissed as withdrawn.

(Order pronounced in the open court on 26/12/2024)

Sd/.  
**(ANADEE NATH MISSHRA)**  
**Accountant Member**

Sd/.  
**(SUBHASH MALGURIA)**  
**Judicial Member**

Dated:26/12/2024  
\*Singh

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent.
3. Concerned CIT
  
4. D.R., I.T.A.T.,
5. CIT(A)

Assistant Registrar