

IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AGRA

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**1. आयकरअपील सं./ ITA No.323/Agr/2024
(निर्धारणवर्ष / Assessment Year: 2013-14)**

&

**2. आयकरअपील सं./ ITA No.324/Agr/2024
(निर्धारणवर्ष / Assessment Year: 2013-14)**

Tarun Vatssa 456, Paschimpuri, Dehtora Agra Sikandra AO (Agra) – 282 007	बनाम/ Vs.	ITO Agra
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ABPPV-0135-B		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	Shri S.C. Jain (Advocate) - Ld.AR
प्रत्यर्थीकीओरसे/Respondent by	:	Shri Shailendra Shrivastava – Ld. Sr. DR

सुनवाईकीतारीख/Date of Hearing	:	13-02-2025
घोषणाकीतारीख /Date of Pronouncement	:	13-02-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by confirmation of penalty of Rs.5000/- u/s 271F for non-filing of return of income and another penalty of Rs.1,50,000/- u/s 271B for failure to get the accounts audited for Assessment Year (AY) 2013-14, the assessee has preferred the captioned appeals. The first appellate authority has refused to admit the appeals for want of condonation of delay of 18 months vide impugned orders dated 07-08-2024. Another fact brought on record is that the quantum assessment from which the

aforesaid penalties emanate has already been set aside by Tribunal to the file of Ld. AO for re-adjudication vide ITA No.317/Agr/2024 order dated 07-02-2025, a copy of which is on record.

2. Since the assessment has already been set aside by Tribunal to the file of Ld. AO for re-adjudication, both these penalty appeals also stand restored back to the file of Ld. AO for fresh consideration in the light of fresh assessment framed against the assessee.

3. Both the appeals stand allowed for statistical purposes.

Order pronounced on 13th February, 2025.

Sd/-
(SATBEER SINGH GODARA)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

Dated: 13-02-2025
Mks

आदेश की प्रतिलिपि ँ ग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT
4. विभागीय प्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA