

IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH, KOLKATA

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**ITA No. 163/KOL/2024
Assessment Years: 2018-19**

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| Calcutta Division Life Insurance Employees Co-op Credit Society Ltd. 2 nd Floor Metropolitan Insurance House, 7, Jawaharlal Nehru Road, Kolkata-700013. (PAN: AAABC0739Q) | Vs | DCIT 32(1), Kolkata. |
| (Appellant) | | (Respondent) |

Present for:

Appellant by : Shri Subhabrata Datta, AR
Respondent by : Shri Ankur Goyal, JCIT, Sr. DR

Date of Hearing : 20.03.2025
Date of Pronouncement : 20.03.2025

ORDER

Per Bench :

This appeal has been filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), NFAC, Delhi [hereinafter referred to as “the Ld. CIT(A)”] vide order no. ITBA/NFAC/S/250/2023-24/1058355021(1) dated 30.11.2023 passed u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for AY 2018-19 arising out of the penalty order passed u/s. 270A of the Act vide No. ITBA/PNL/F/270A/2021-22/1040291996(1) dated 03.03.2022.

2. Shri Subhabrata Datta, AR appeared on behalf of the assessee and Shri Ankur Goyal, JCIT, Sr. DR appeared on behalf of the revenue.

3. It was submitted by the Ld. AR that the appeal is against an order by the Ld. CIT(A) confirming the penalty levied u/s. 270A of the Act. It was the submission that the quantum of appeal is still pending before the Ld. CIT(A). It was the submission that the quantum appeal is numbered as follows:

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| PAN: AAABC07 39Q | Assessment Year: 2018-19 | Dated: 17/09/2024 | Appeal No NFAC/2017- 18/10098431 | DIN & Letter No : ITBA/NFAC/F/17/2024- 25/1068734450(1) |
|------------------------|-----------------------------|----------------------|--|---|

It was the submission that in the interest of justice the issue of the penalty may be restored to the file of the Ld. CIT(A) to be heard along with the quantum appeal mentioned above.

4. In reply, the Ld. Sr. DR submitted that in all fairness that would be appropriate action.

5. We have considered the rival submissions. As it is noticed that the penalty proceedings are consequence of the assessment proceedings and as the quantum appeal in the case of the assessee is still pending before the Ld. CIT(A), in the interest of natural justice, the order of the Ld. CIT(A) passed in confirming the penalty u/s. 270A of the Act in the impugned order is set aside and the issues in the appeal are restored to the file of the Ld. CIT(A) for adjudication afresh along with the quantum appeal of the assessee passed in the impugned assessment order mentioned above.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order dictated and pronounced in the open court.

Sd/-(Sanjay Awasthi)
 Accountant Member

Sd/-(George Mathan)
 Judicial Member

Dated: 20th March, 2025

JD, Sr. P.S.

Copy to:

1. The Appellant: Calcutta Division Life Insurance Employees Co-op Credit Society Ltd.
2. The Respondent. DCIT 32(1), Kolkata.
3. CIT(A), NFAC, Delhi
4. Pr. CIT
5. DR, ITAT, Kolkata Bench, Kolkata
6. Guard file.

True Copy

By Order

Assistant Registrar
ITAT, Kolkata.