

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
DEHRADUN “SMC” BENCH, DEHRADUN**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
(THROUGH VIDEO CONFERENCING)**

ITA Nos.193 & 194/DDN/2024  
Assessment Years: 2015-16 & 2016-17

Sh. Shiv Kumar Soni, M/s. Shubham Enterprises, 238/1, Dharampur, Dehradun	<b>Vs.</b>	DCIT/ACIT, Central Circle, Dehradun
<b>PAN :BAPPS5696N</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Rajiv Sahni, CA
Department by	Sh. A.S. Rana, Sr. DR

Date of hearing	21.03.2025
Date of pronouncement	23.04.2025

**ORDER**

**PER SATBEER SINGH GODARA, JM**

These assessee's twin appeals for assessment year 2015-16 and 2016-17 are directed against the Commissioner of Income Tax (Appeals)-3 [in short, the "CIT(A)"], Noida's orders, both dated 23.09.2024 passed in case nos. CIT(A), Kanpur-4/10215/2014-15 and CIT(A), Kanpur-4/10707/2015-16, involving proceedings

under sections 271(1)(C) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), respectively.

2. It emerges during the course of hearing that there arises the first and foremost legal issue of validity of the impugned section 271(1)(c) penalty proceedings itself on account of the fact that the learned Assessing Officer's as many show-cause notices, dated 26<sup>th</sup> June and 12<sup>th</sup> August, 2021, assessment year-wise respectively, had nowhere been specified as to whether it was an instance of concealment of taxable income or furnishing of inaccurate particulars thereof, as the case may be.

3. The Revenue's vehement contentions in support of the above show-cause notices is that both the above limbs are very much attracted herein as the Assessing Officer had indeed incorporated the clinching expression "and" in the twin show-cause notices, and therefore, we ought to uphold the same.

4. We find no merit in the Revenue's foregoing above contention in light of Mohd. Farhan A. Shaikh v. ACIT (2021) 434 ITR 1 (Bom) (FB) and PCIT Vs. Shyam Sundar Jindal (2025) 172 taxmann.com 164(SC), having already settled the issue in assessee's favour and against the department that such a failure on the Assessing

Officer's part indeed vitiates the entire penalty proceedings. We adopt the very reason mutatis mutandis herein to quash section 271(1)(c) penalty proceedings in both these appeals in very terms. Ordered accordingly.

All other pleadings herein stand rendered academic.

5. These assessee's twin appeals ITA Nos.193 & 194/DDN/2024 are allowed in above terms. A copy of this common order be placed in the respective case files.

***Order pronounced in the open court on 23<sup>rd</sup> April, 2025***

***Sd/-***  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 23<sup>rd</sup> April, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi