

**IN THE INCOME TAX APPELLATE TRIBUNAL
AGRA BENCH 'DB' AGRA**

(Through Physical/Virtual Hearing)

**BEFORE SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER
AND
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.96/Agr/2025
[Assessment Year: 2012-13]**

Mammon Concast Private Limited, 144, Kaveri Kunj, Phase-II, Agra, Uttar Pradesh-282005	Vs	Income Tax Officer, Ward-2(1)(1), Agra Uttar Pradesh-282002
PAN-AAGCM5635G		
Appellant		Respondent

Appellant by	Shri Anurag Sinha, Adv.
Respondent by	Shri Shailender Srivastava, Sr. DR

Date of Hearing	04.04.2025
Date of Pronouncement	04.04.2025

ORDER

PER BRAJESH KUMAR SINGH, AM,

This appeal filed by the assessee is directed against the order dated 26.12.2024 of National Faceless Appeal Centre, Delhi, relating to Assessment Year 2012-13 arising out of order u/s 271(1)(c) of the Income Tax Act, 1961 (hereinafter referred to 'the Act') dated 16.03.2024.

2. At the outset in this case, the Id. Counsel for the assessee submitted that the quantum appeal in this case has already been quashed vide order dated 12.02.2025 in ITA No.77/Del/2023. Hence, he submitted that the penalty does not survive.

3. The Ld. DR could not controvert the submission of the assessee.

4. We find that the Tribunal while allowing the quantum appeal of the assessee held that the learned Assessing Officer's reopening reasons had nowhere even indicated that the assessee didn't disclose all the relevant particulars, 'fully' and 'truly' in the first round of assessment u/s 143(3) of the Act framed on 26.02.2015. The Tribunal further held that this was admittedly a reopening case involving Section 147 1st proviso i.e. beyond period of 4 years from the end of relevant assessment year. The relevant finding of the Tribunal is reproduced hereunder:-

"3. We come to the first and foremost legal issue of the validity of the impugned reopening itself. A perusal of the case file at page 56 indicates that the learned Assessing Officer's reopening reasons had nowhere even indicated that the assessee didn't disclose all the relevant particulars, 'fully' and 'truly' in the first round of assessment u/s 143(3) of the Act framed on 26.02.2015. This is admittedly a reopening case involving Section 147 1st proviso i.e. beyond period of 4 years from the end of relevant assessment year.

4. That being the clinching case emanating from the case file, we quote Hindustan Lever Ltd. vs. R. B. Wadkar, Asst. CIT (No. 1) [2004] 268 ITR 332 (Bom) that such a failure on the Assessing Officer part vitiates the entire reopening itself as there is no scope of any improvement in the corresponding reasons recorded which have to be read as standalone basis. We accordingly quash the impugned reopening in very terms. All other grounds stand rendered academic.

5. This assessee's appeal is allowed."

5. Accordingly, since, the Tribunal has already quashed the quantum proceeding, the penalty for the year in this case does not survive and the same is cancelled. Hence, the assessee's appeal stands allowed.

6. In the result, the appeal of the assessee is allowed.

Order pronounced in the open court on 4th April, 2025.

Sd/-

Sd/-

**[SUNIL KUMAR SINGH]
JUDICIAL MEMBER**

**[BRAJESH KUMAR SINGH]
ACCOUNTANT MEMBER**

Dated 04.04.2025.

Shekhar

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi,