

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "G", MUMBAI**

**BEFORE SHRI ANIKESH BANERJEE (JUDICIAL MEMBER) AND
MISS PADMAVATHY. S(ACCOUNTANT MEMBER)**

I.T.A. No.1697/Mum/2025 - A.Y. 2010-11
I.T.A. No.1699/Mum/2025 - A.Y. 2011-12

W G Steel Industries Plot No.18, Krishna Kunj, Sector-28, Vashi, Navi Mumbai-400 703 PAN: AAAPW9987E	vs	Income Tax Officer, Ward 28(3)(5), Mumbai Income-tax Office, Vashi Railway Station Building Vashi, Navi Mumbai- 400 703
APPELLANT		RESPONDENT

Assessee represented by	Shri Satish Jain
Department represented by	Shri Swapnil Choudhary – Sr AR

Date of hearing	09-06-2025
Date of pronouncement	12-06-2025

ORDER

PER: ANIKESH BANERJEE (JM):

Both the appeals of the assessee were filed against the order of the National Faceless Appeal Centre (NFAC), Delhi, [for brevity, 'Ld.CIT(A)'] passed under section 250 of the Income-tax Act, 1961, (in short, 'the Act') for A.Ys 2010-11 & 2011-12, date of order 01/12/2023. The impugned orders emanated from the orders of the Ld.Income-tax Officer, Ward 28(3)(5), Mumbai [for brevity,

‘Ld.AO’] passed under section 271(1)(c) of the Act, date of order 12/08/2016 for both the orders.

2. Both appeals were filed with a delay of 375 days. The assessee has explained the cause of delay by submitting a duly sworn affidavit dated 28/04/2025. Since the Ld. DR has not raised any objection to the condonation of delay, we hereby condone the delay and admit the appeals for adjudication.

3. We heard the rival submissions and perused the material available on record. Both appeals are directed against the orders passed by the Ld. CIT(A), wherein the penalty imposed under section 271(1)(c) of the Act was upheld — amounting to Rs. 2,44,480/- for A.Y. 2010-11 and Rs. 6,23,420/- for A.Y. 2011-12, being 100% of the tax allegedly sought to be evaded.

During the course of the hearing, the Ld. AR submitted that for both assessment years, the quantum appeals had been duly contested before the ITAT, Mumbai Bench. The Coordinate Bench, vide orders dated **28/04/2025** in ITA No. **1696/Mum/2025** for A.Y. 2010-11 and **ITA No. 1698/Mum/2025** for A.Y. 2011-12, set aside the quantum assessments to the file of the Ld. CIT(A) for fresh adjudication after affording proper opportunity of hearing to the assessee.

In view of the above, and considering the submissions of the Ld. AR, we deem it appropriate to remand the present appeals, pertaining to penalty under section 271(1)(c) of the Act, to the file of the Ld. CIT(A) for de novo adjudication, to be decided afresh in light of the outcome of the quantum proceedings.

The Ld. DR has not raised any objection to the prayer of the Ld. AR. We make it clear that we are not expressing any opinion on the merits of the case so as not to prejudice the outcome of the proceedings. Needless to say, the assessee shall be

afforded a reasonable opportunity of being heard in the remanded proceedings and, in turn, is expected to extend full cooperation for expeditious disposal of the appeal.

4. In the result, the appeals of the assessee bearing **ITAs No.1697 & 1699/Mum/2025** are allowed.

Order pronounced in the open court on 12/06/2025.

Sd/-

sd/-

(MISS PADMAVATHY. S)	(ANIKESH BANERJEE)
JUDICIAL MEMBER	ACCOUNTANT MEMBER

Mumbai, Dt : 12th June, 2025
Pavanan

प्रतिलिपिअग्रेषित Copy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. आयकरआयुक्त CIT
4. विभागीयप्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT,
Mumbai
6. गार्डफाइल/Guard file.

BY ORDER,

//True Copy//

Asstt.Registrar / Senior Private Secretary
ITAT, Mumbai

