

IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
[DELHI BENCH : "DEHRADUN/SMC" NEW DELHI]
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

I.T.A. No. 17/DDN/2025 (A.Y 2017-18)

Sudhir Agrawal 213, Purvi Amber Talab, Roorkee Uttarakhand PAN: AEFPA2407N	Vs.	Income Tax Officer, Roorkee Uttarakhand
Appellant		Respondent
Assessee by	Sh. Anil Jain and Sh. Naman Jain, Adv	
Revenue by	Sh. A. S. Rana, Sr. DR	
Date of Hearing	09/07/2025	
Date of Pronouncement	09/07/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Assessee against the order of CIT(A)/National Faceless Appeal Centre ('Ld. CIT(A)'/NFAC' for short), Delhi dated 29/11/2024 for the Assessment Year 2017-18.

2. The Ld. Counsel for the Assessee submitted that in the quantum appeal in ITA No. 231/DDN/2024, the issue has been remanded to the file of the A.O. for framing de-novo assessment, therefore, the present Appeal emerging out of the penalty proceedings deserves to be set aside.

3. Per contra, the Ld. Department's Representative has not disputed the contention of the Ld. Assessee's Representative.

4. Since, the issue has been remanded to the file of the A.O. for framing de-novo assessment in the quantum appeal by the Tribunal in ITA No. 231/DDN/2024, the penalty imposed by the A.O. which has been confirmed by the Ld. CIT(A) will not be sustained, accordingly, the impugned order of the Ld. CIT(A) in confirming the order of penalty is hereby set aside. Further, we make it clear that this order will not come in the way of the A.O. in initiating the fresh penalty proceedings pursuant to the assessment to be framed based on the order of the Tribunal in ITA No. 231/DDN/2024 for the year under consideration.

5. In the result, the Appeal of the Assessee is partly allowed.

Order pronounced in the open court on 09th July , 2025

Sd/-

**(MANISH AGARWAL)
ACCOUNTANT MEMBER**

Date:- 09 .07.2025

R.N, Sr.P.S*

Copy forwarded to:

1. **Appellant**
2. **Respondent**
3. **CIT**
4. **CIT(Appeals)**
5. **DR: ITAT**

Sd/-

**(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**

