

**IN THE INCOME TAX APPELLATE TRIBUNAL  
ALLAHABAD BENCH, ALLAHABAD**

**BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER  
AND  
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**

I.T.A. No.14/Alld/2021  
Assessment year:2004-05

I.T.A. No.16/Alld/2022  
Assessment year:2008-09

Kesarwani Zarda Bhandar, Sahson, Allahabad PAN:AADFK6279N (Appellant)	Vs.	Income Tax Officer Allahabad  (Respondent)
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I.T.A. Nos.94, 95, 96 & 116/Alld/2023  
Assessment years:2005-06, 06-07, 07-08 & 09-10

Kesarwani Zarda Bhandar, Sahson, Allahabad PAN:AADFK6279N (Appellant)	Vs.	Jt. C.I.T., Central Circle, Allahabad  (Respondent)
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Appellant by	Shri Praveen Godbole, C.A.
Respondent by	Shri Amalendu Nath Mishra, CIT (D.R.)

**ORDER**

**PER ANADEE NATH MISSHRA, A.M.**

(A) These appeals, filed by the assessee, pertain to penalty levied by the Assessing Officer u/s 271(1)(c) of the Income Tax Act, 1961 ("the Act" for

short) for assessment years 2004-05 to 2009-10, which were sustained by the learned CIT(A) in the impugned appellate orders.

(B) At the time of hearing, the learned authorized representative for the assessee submitted that the above noted penalty appeals are fixed for hearing on 16/07/25 and the said penalty appeals arise after the department worked out ITNS 150 giving effect to the judgment of Hon'ble High Court but while giving effect, the Department misinterpreted/misunderstood the verdict of Hon'ble Allahabad High Court and wrongly prepared ITNS 150 but recently the Hon'ble Tribunal in assessee's own case has given the clarification/observation regarding interpretation of judgment of Hon'ble Allahabad High Court. He also submitted that recently the learned CIT(A) has also given the finding following the decision of Hon'ble Tribunal and given the direction to re-calculate the ITNS accordingly and thus, presently the matter is subjudice before jurisdictional Assessing Officer. These facts were not disputed by the learned CIT (D.R.) for Revenue. After some deliberations, at the time of hearing, the representatives of both sides were in agreement that the quantification of penalty u/s 271(1)(c) of the Act is to be reworked on the basis of fresh computation after giving effect to the orders of Hon'ble High Court and Tribunal, and the learned CIT(A). In this context they were also in agreement that the Assessing Officer should also give due consideration to orders dated 15/07/2014 for the purpose of quantification of penalty u/s 271(1)(c) of the Act.

(C) In view of the foregoing and as representatives of both sides are in agreement on this, the matter regarding quantification of penalty u/s 271(1)(c) of the Act, is restored back to the file of the Assessing Officer with the direction to quantify the penalty u/s 271(1)(c) of the Act after giving due

consideration to orders of appellate authorities namely Hon'ble High Court, Income Tax Appellate Tribunal and CIT(A), in computation of quantum additions that survive, which will be followed by computation of tax sought to be evaded, within the meaning of section 271(1)(c) of the Act. These are common directions in all the relevant assessment years i.e. assessment year 2004-05 to 2009-10 corresponding to the present appeals before us. All the grounds of appeals in the present appeals before us are treated as disposed of in accordance with the above directions.

(D) In the result, all the appeals are partly allowed for statistical purposes.

(Order pronounced in the open court on 18/07/2025)

Sd/.  
**(SUBHASH MALGURIA)**  
**Judicial Member**

Sd/.  
**(ANADEE NATH MISSHRA)**  
**Accountant Member**

Dated:18/07/2025  
\*Singh

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T., Allahabad