

IN THE INCOME TAX APPELLATE TRIBUNAL
'DB', AMRITSAR BENCH, AMRITSAR

HYBRID HEARING

BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND
HON'BLE SHRI UDAYAN DAS GUPTA, JM

1. आयकरअपीलसं./ ITA No.531/ASR/2024
(निर्धारणवर्ष / AssessmentYear: 2010-11)

&

2. आयकरअपीलसं./ ITA No. 532/ASR/2024
(निर्धारणवर्ष / AssessmentYear: 2011-12)

DCIT - Circle-1 Bathinda.	बनाम/ Vs.	Shri Arshpreet Singh H.No. 7581, Street No 3 Namdev Nagar Muktsar
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. BCZPS-6061-F		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/Appellant by	:	Shri Charan Dass (Addl. CIT) - Ld. Sr. DR
प्रत्यर्थीकीओरसे/Respondentby	:	Sh. Manpreet Kanda (Advocate) - Ld.AR

सुनवाईकीतारीख/Date of Hearing	:	16-07-2025
घोषणाकीतारीख /Date of Pronouncement	:	07-08-2025

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aggrieved by deletion of penalty u/s 271(1)(c) for Rs.105.06 Lacs and Rs.118.98 Lacs as levied by Ld. AO for Assessment Years (AY) 2010-11 and 2011-12 respectively, the revenue is in further appeals before us. The impugned orders have been passed by Ld. Commissioner of Income Tax (Appeals), National Faceless

Appeal Centre (NFAC), Delhi [CIT(A)] on 06-06-2024. The registry has noted delay of 49 days in the appeals which stand condoned. Upon perusal of impugned orders, it could be seen that the penalties have been deleted on the ground that quantum additions as made by Ld. AO stood deleted by Tribunal in its order dated 25-05-2023. The Ld. AR demonstrated that the revenue's appeal against the same stood dismissed by Hon'ble Punjab & Haryana Court in ITA Nos.202 and 204 of 2023 vide orders dated 15-10-2024 on account of low tax effect, the copies of which have been placed on record. The said fact could not be controverted by Ld. Sr. DR. Since quantum additions has already been deleted, the consequential penalties would not survive.

2. Both the appeals stand dismissed.

Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-
(UDAYAN DAS GUPTA)
JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Dated: 07-08-2025

आदेश की प्रतिलिपि अग्रेषित /Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AMRITSAR