

आयकर अपीलीय अधिकरण, पटना न्यायपीठ, पटना

IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA BENCH", PATNA

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND

SHRI RAKESH MISHRA, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.26/PAT/2025

(निर्धारण वर्ष / Assessment Year : 2015-2016)

Shivjee Kumar C/o Chaudhary Battery Kankarbagh Colony, Lohiya Nagar, Kankarbagh, Bihar-800020	Vs	PTN-C(24)(1), Patna
PAN No. :AJLPK 8405 D		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Shailendra Sinha, AR
राजस्व की ओर से / Revenue by	:	Shri Ashwani Kumar Singal, JCIT
सुनवाई की तारीख / Date of Hearing	:	09/09/2025
घोषणा की तारीख/Date of Pronouncement	:	09/09/2025

आदेश / O R D E R

Per George Mathan, JM:

This is an appeal filed by the assessee against the order dated 21.12.2024, passed by the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2015-2016, against the confirmation of penalty levied u/s.271(1)(c) of the Act.

2. A perusal of the facts in the present case clearly shows that Id.CIT(A) has dismissed the appeal of the assessee holding that the penalty proceedings have become infructuous insofar as the assessment order for the A.Y.2015-2016 has already been set aside vide DIN No.ITBA/NFAC/S/250/2024-25/1068179057(1). The Id.AR was unable to show us as to why this appeal has been filed when the Id.CIT(A) has already held that the penalty proceedings have become infructuous and the

Assessing Officer has been directed to cancel the penalty. As it is noticed that the penalty order passed u/s.271(1)(c) of the Act no more survives, we are of the view that the impugned appeal filed by the assessee has become infructuous and is, therefore, dismissed.

3. In the result, appeal of the assessee is dismissed.

Order dictated and pronounced in the open court on 09/09/2025.

**Sd/-
(RAKESH MISHRA)**

लेखा सदस्य/ ACCOUNTANT MEMBER

**Sd/-
(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

पटना Patna; दिनांक Dated 09/09/2025

Prakash Kumar Mishra, Sr.P.S.

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

1. Appellant
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पटना / DR, ITAT, Patna
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

आयकर अपीलीय अधिकरण, पटना /ITAT, Patna